



Dehcho Divisional Education Council Annual Report for 2017-2018 School Year

September 28, 2018

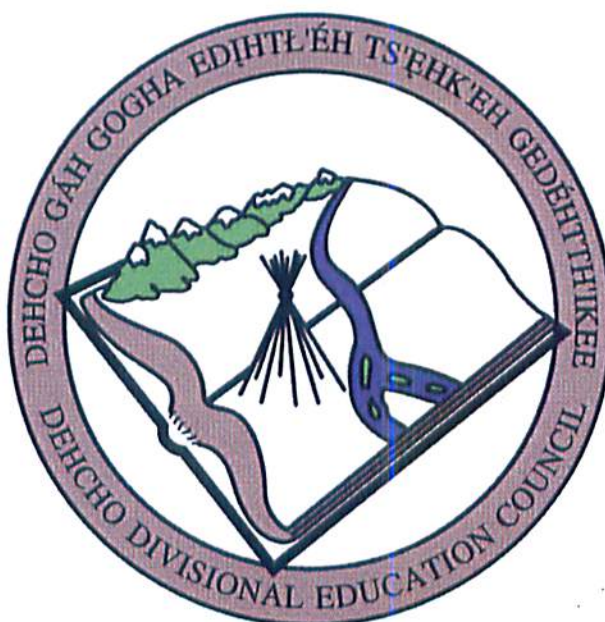


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Purpose of the Annual Report

The Dehcho Divisional Education Council (DDEC) Annual Report for the 2017-2018 school year was prepared in compliance with the *Financial Administration Act* that requires NWT Education Bodies to report on their operations, compliance to educational directives, and implementation of activities and initiatives in line with the GNWT Mandate and the Minister of Education's direction.

Annual Report is one of the key components of the Education Accountability Framework that was implemented in 2016 as part of the *Education Renewal and Innovation Framework: Directions for Change* (2013) and following new requirements of the *Financial Administration Act* that were put in force in 2016. The purpose of the Annual Report is to ensure that Education Bodies remain accountable to their Operating Plans.

The current Annual Report is based on the Dehcho Divisional Education Council 2017-2018 Operating Plan that was approved by the Minister on April 18, 2018 and tabled in the Legislative Assembly on [Date].

Dehcho Divisional Education Council Operating Environment

School Profiles and Student Enrolment

The Dehcho Divisional Education Council consists of 9 schools that housed approximately 494 students in the 2017-2018 school year. In Fort Simpson, Bompas Elementary School provided Junior Kindergarten to Grade 6 programming for students. Students were able to study Dene Zhatie and they received program support through the Program Support Teacher (PST). Counselling services were made available from the Regional School Counsellor. Programs for students in Grades 7 to 12 were provided at Thomas Simpson Secondary School in Fort Simpson. The school served both the local community and those students from the region's smaller communities who attended school in Fort Simpson once they completed Grade 9 in their home communities. In addition to the regular curricula, students were offered Fourth R, Healthy Relationships, Smart Focus, Career Focus, French (Grades 7 – 9) and Dene Zhatie (Grades 7 – 9). Counselling was provided through the Regional Counsellor, the Dehcho Health and Social Services Mental Health Counsellor, and through an ECE pilot project with Northern Counselling and Therapeutic Services (NTCS).

In Fort Providence at Deh Gáh Elementary and Secondary School there were programs available for students in Junior Kindergarten (JK) to Grade 12 though no JK students attended. Alternative programming was offered to assist high school students towards completion of their diploma. Dene Zhatie Immersion was offered from Kindergarten to Grade 3 and a daily Dene Zhatie class was offered for students in Grades 4 – 9. In addition to the regular curricula, students were offered Fourth R, Healthy Relationships and Smart Focus. Counselling was provided through a School Counsellor, the Dehcho Health and Social Services Mental Health Counsellor, and through an ECE



pilot project with Northern Counselling and Therapeutic Services (NTCS). A PST provided additional support to teachers with student programs.

In Fort Liard at Echo Dene School, there were programs for students in Junior Kindergarten (JK) to Grade 12. Alternative programming was offered to assist high school students towards completion of their diploma. Distance Learning courses (i.e., Math, science, English) were offered in both semesters. Daily Dene Zhatie class was offered to students in JK – 9. In addition to the regular curricula, students were offered Fourth R, Healthy Relationships and Smart Focus. Counselling was provided through a School Counsellor, and the Dehcho Health and Social Services Mental Health Counsellor.

In Wrigley, Nahanni Butte, Jean Marie River, Sambaa K'e, and Kakisa there were programs for students in Junior Kindergarten to Grade 9. At Charles Yohin School in Nahanni Butte, there was a program of study for a Grade 10 student. Counselling was provided to students through a Regional School Counsellor. The Dehcho Health and Social Services Mental Health Counsellor provided services four times during the year to a variety of individuals and small groups. The Regional Inclusive Schooling Co-ordinator (RISC) also provided program support to these schools.

Table 1 below provides an overview of the school profiles, while Table 2 provides greater detail of student enrolment in each school for the previous school year.

Table 1:

School Profiles 2017-2018.

School	Community	Grades Offered	Enrolment (FTE) ¹	Teaching Staff (PY) ²
Echo Dene School	Fort Liard	JK-12	106	8
Deh Gáh School	Fort Providence	JK-12	126	10
Bompas Elementary	Fort Simpson	JK-6	101	6
Thomas Simpson School	Fort Simpson	7-12	97	8
Chief Julian Yendo School	Wrigley	JK-9	21.5	1.5
Louie Norwegian School	Jean Marie River	JK-9	5	1
Kakisa Lake School	Kakisa Lake	JK-9	9	1
Charles Yohin School	Nahanni Butte	JK-10	5.5	1

¹ FTE stands for home/origin school full-time equivalents with 60% or more attendance as of September 30, 2017.

² PY stands for person years and refers to funded positions. Teaching staff includes staff providing instruction to students, such as teachers, teaching principals, and others.



Charles Tetcho School	Sambaa K'e	JK-9	23	2
DEC TOTAL			494	38.5

Table 2: Student enrolment (FTE) by school and by grade as of September 30, 2017

		Grades														
		JK	K	1	2	3	4	5	6	7	8	9	10	11	12	FTE Total
	Echo Dene	7.0	8.0	7.0	5.0	9.0	8.0	4.0	6.0	9.0	13.0	6.5	5.0	9.0	9.5	106.0
	Deh Gáh	2.5	9.0	6.0	12.0	9.0	5.0	7.0	13.0	8.0	8.0	5.0	11.0	8.5	22.0	126.0
	Bompas Elementary	9.0	8.0	12.0	16.0	14.0	20.0	14.0	8.0	0.0	0.0	0.0	0.0	0.0	0.0	101.0
	Thomas Simpson Secondary	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	13.5	17.0	14.0	15.0	15.5	22.0	97.0
	Chief Julian Yendo	0.0	2.0	3.0	1.0	1.0	3.0	2.0	1.0	1.0	4.0	1.0	1.5	0.0	1.0	21.5
	Louie Norwegian	0.5	1.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	1.0	0.5	1.0	0.0	5.0
	Kakisa Lake	0.0	1.0	1.0	1.0	1.0	0.0	1.0	0.0	1.0	0.0	3.0	0.0	0.0	0.0	9.0
	Charles Yohin	0.5	1.0	1.0	0.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0	0.0	5.5
	Charles Tetcho	0.0	5.0	2.0	0.0	1.0	1.0	2.0	1.0	3.0	3.0	2.0	0.0	2.0	1.0	23.0
DEC Total		19.5	35.0	32.0	35.0	36.0	39.0	30.0	29.0	35.5	45.0	32.5	34.0	36.0	55.5	494

Student and Teacher Population

The DDEC has faced heavy teacher turn over and frequent changes to teacher assignments over the last five years. This past year saw seven of nine principals being new to their positions. Only one PST continued from the previous year. This presents considerable challenge at both the district and school level in following strategic planning and the consistency of program planning and delivery. An ongoing decline in enrolment had a corresponding reduction in funding and decreased ability to provide human resources and services.

Ninety percent of the student population in Dehcho is Dene or Metis. Accordingly, the region's schools emphasize on the land programming to build connections with the community and strengthen Dene Zhatie acquisition and use of it.

Some challenges exist with students and class compositions. Class sizes are often small and multi-graded. Correspondingly, the Early Development Instrument (EDI) revealed that a high percentage of JK students are vulnerable in one or more areas of early development. As a result, programming



in the JK classes has a focus on pre-school to better prepare students for future learning. With several identified with Autism Spectrum Disorder, regional levels of support was required for teachers to provide relevant programs in Louie Norwegian, Bompas and Deh Gáh School. Attendance presents another challenge to program delivery as overall average student attendance is less than 90%. Forty percent of Dehcho students are on modified plans as they are not able to meet grade level expectations in language arts and math.

The smallest, one-teacher assignments in Jean Marie River, Nahanni Butte, and Kakisa Lake had principal duties. Each school had a Support Assistant who worked with teachers in delivering a variety of programs including Dene Zhatie.

Sambaa K'e and Wrigley each had two teachers assigned. One teacher was a half-time PST and the other was a teacher/principal. At Charles Tetcho School a staff member served as both Support Assistant and Indigenous Language Teacher. At Chief Julian Yendo School there was a full time Indigenous Language Teacher and a Support Assistant. Echo Dene had eleven teachers including principal, Indigenous Language Teacher, and PST. Thomas Simpson School had eleven teachers including principal, assistant principal, Indigenous Language Teacher and PST. One position was half-time. Deh Gáh had thirteen teachers including principal, teacher/assistant principal, Indigenous Language Teacher and two PSTs. Two positions were half time. Bompas had eight teachers including principal, Indigenous Language Teacher and PST.



Dehcho Divisional Education Council Governance

Governance Training

The DDEC is made up of seven trustees and a chairperson. Each District Education Authority (DEA) in the Dehcho region appoints one member to represent their community. The term for trustees is three years. Trustees may be reappointed for consecutive terms. From among those eight trustees, one is elected as Chairperson each year. The DDEC meets quarterly through the year. The DEAs in Fort Providence and Fort Liard elected new members in 2017. Fort Simpson and Wrigley will elect DEAs in 2018 and the remainder of the DEAs will hold elections in 2020.

Dehcho Divisional Education Council Composition

Community	Member	Position
Fort Liard	Herbert Berreault	Trustee
Fort Providence	Evelyn Sabourin	Trustee
Fort Simpson	Renalyn Pascua-Matte	Chairperson
Jean Marie River	Yvonne Norwegian	Trustee
Kakisa	Anita Chicot	Vice Chairperson
Nahanni Butte	Jayne Konisenta	Trustee
Sambaa K'e	Danna Auger	Trustee
Wrigley	Lisa Moses	Vice Chairperson

The Chairperson for the DDEC reported to the Minister of Education. The DDEC employed a Superintendent, Terry Jaffray who fulfilled the role of the Deputy Head for the Public Service.

Six of the eight Dehcho Divisional Education Council (DDEC) trustees attended the National Congress on Rural Education in Saskatoon, Saskatchewan from March 25–27, 2018. The theme of the conference was Innovations in Education. Participants attended sessions on: Managing Rural School Wellness Through Conversations, Collaborations and Connections; An Innovative Model of Wellness, Innovation Starts with the Board, Honing Youth Leadership Within School and Community, Technology Supports for Rural Education. All participants made a site visit to a school to see these concepts in action.

Divisional Education Council Meetings

According to section 109 of the Education Act, "Divisional Education Council shall meet at least three times a year and at any other times that it may decide". Table below describes the status of DEC meetings that were planned for the completed school year.



Table 2: DEC Meetings Schedule.

Meeting Number	Planned Date	Planned Location	Did the meeting take place as planned? (Yes/No)	If no, explain why.
1	September 29 2018	Fort Liard	Yes	
2	December 8 2018	Fort Simpson	Yes	
3	March 3-4 2018	Fort Providence	Yes	
4	June 8, 2018	Fort Simpson	Yes	

Language, Culture and Identity

Outlined below are achievements on programs and activities implemented to support the development of language, culture and sense of identity.

Indigenous Language Teacher Training

Priorities in the 2017-2018 school year:	Develop a plan to support Indigenous Language Teachers (ILTs) to use the lessons and strategies learned over the last two years as part of the Indigenous Language Teacher Training Pilot (ECE and DDEC collaboration). This plan will include face-to-face meetings, on-site visits and teleconference sessions. The goal is to ensure that language classes support oral language development. All 11 Indigenous teachers in the district will participate.
Achieved results:	<ul style="list-style-type: none"> The Regional Indigenous Language Educator (RILE) developed a plan in collaboration with the Indigenous Language Teachers. 3 face-to-face meetings were held 3 teleconferences took place 30 site visits were made by the RILE ILTs attend two workshops provided by ECE on the Our Languages Curriculum.

Curriculum Planning

Priorities in the 2017-2018 school year:	Ensure that all Dehcho teachers have access to the Dene Kede and Indigenous Languages and Education Policy and Procedures.
Achieved results:	<ul style="list-style-type: none"> The Cultural Orientation was held for five days in Fort Simpson and included a presentation on the use of the Dene Kede in all school programs, the new Our Languages Curriculum, and Indigenizing Our Schools for all 11 Indigenous Language Instructors. The Cultural Orientation also had a session for the ILTs to review its contents and address any concerns that the ILTs might have. The RILE ensured that all schools had hard copies of The Dene Kede, the Our Languages Curriculum and the Indigenous Languages Framework and Action Plan.



- Information was provided to each school on where to locate the same information online.
- General information on the resources and services provided by the RILE and the Teaching and Learning Centre (TLC) were also provided to all school staff at the Cultural Orientation.

Development of Language and Culture Resources

Priorities in the 2017-2018 school year: Provide resources for the teaching of Dene Zhatie and for incorporating Dene Kede into other subject areas of school programs.

- Achieved results:**
- All 11 ILTs created two board games and a Bingo game (Moose and Weather themes) for each school.
 - All 11 ILTs created flashcards and posters (weather, numbers, colours and family members)
 - All 11 ILTs created picture files for each school (animals, clothing, seasons, traditional activities, berries, time, classroom phrases and school equipment)
 - All 11 ILTs created signage for each school
 - The Teaching and Learning Centre had the following materials professionally prepared: alphabet cards in each dialect and posters for O' Canada and the Lord's Prayer for each school

Indigenous Language Monitoring and Evaluation

Priorities in the 2017-2018 school year: The Rile will work with school staff to identify current methods of monitoring and evaluating students' language progress. Towards the end of the year it is anticipated that the RILE, ILTs and Elders may work with a consultant to plan for a region-wide standardization of Indigenous Language monitoring and evaluation to developed over the following year.

- Achieved results:**
- Regional language assessments were not developed as assessments were to be developed to follow the Our Languages Curriculum.
 - Two contractors were hired to assess the oral Dene Zhatie progress of the JK to Grade 9 students in the region.

School Community Collaborations

Priorities in the 2017-2018 school year: Part of the Cultural Orientation was to provide all school staff with strategies to involve the community in the school and the school in the community in ways that purposefully meet curricular outcomes.

- Achieved results:**
- This was addressed at the five day Cultural Orientation in the ECE presentation. All 11 ILTs attended.
 - Teachers of Language & Culture (TLC) staff collaborated with Liidlii Kue First Nation and Thomas Simpson School staff and students to make a video, *Elders Tell Their Stories*. This was incorporated into the Northern Studies course. Reel Youth provided instruction in interviewing and media skills. Dene Zhatie language was used by students and much of the video was in the language.



Health, Wellness and Student Support

Outlined below are achievements on programs and activities implemented to support health and wellness of our students and teachers, meet diverse needs of our learners, and create an inclusive learning environment. A grade 4-6 teacher was sent to participate in the development of the new Health and Wellness curriculum. Implementing this curriculum will serve as the primary vehicle for the support of health and wellness in these grades.

Healthy Relationships and Fourth R

Priorities in the 2017-2018 school year:	Two Dehcho teachers trained as Master Teachers for Healthy Relationships and Fourth R and will provide training for Junior and Senior High Teachers.
Achieved results:	<ul style="list-style-type: none"> • A two-day training session was held in Fort Simpson with one high school teacher and 5 Junior High Teachers • One Junior High teacher completed the Fourth R training online

Self-Regulation

Priorities in the 2017-2018 school year:	Bompas Elementary School will focus on the implementation of self-regulation strategies in all the domains of self-regulation. This includes environmental adaptations, social-emotional teaching and mindfulness. Dehcho school staff offered to visit Bompas to learn from their experiences and observe strategies first hand.
Achieved results:	<ul style="list-style-type: none"> • 5% (n=106) of students used the Sensory circuit as a tool for up regulation and down regulation. • 40% (n=5) of classrooms implemented the Zones of Regulation Program for identifying tools and mapping emotions • 40% (n=5) of classrooms used "Size of the Problem" to assist students with exaggerated reactions to small problems • 60% (n=5) used fidget tools to assist with self-regulation • 80% (n=5) used breathing techniques to build Mindfulness in students • 100% (n=5) of classroom environments were modified to create a calm environment for learning. This included, alternate seating, low lighting, limited wall clutter, clean/clear teaching area, and comfy safe spaces • 100% (n=5) of classrooms offered noise cancelling headphones to all students • None of the other schools made site visits to Bompas

Mental Health Counselling

Priorities in the 2017-2018 school year:	<p>Thomas Simpson School will participate in Counselling provided by Northern Counselling and Therapeutic Services (NCTS).</p> <p>The Dehcho Divisional Education Counsel (DDEC) will hire a counsellor for Deh Gáh Elementary and Secondary school to replace the current counsellor who is retiring in December 2017.</p> <p>The new counsellor hired for Deh Gáh will serve Kakisa Lake School and Louie Norwegian School.</p> <p>Mental Health First Aid training will be offered for Dehcho staff.</p>
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Achieved results:	<ul style="list-style-type: none"> • Thomas Simpson School had three 5-day visits from a counsellor with NCTS. The counsellor provided group counselling, individual counselling, crisis support, community resources collaboration, parent outreach, class presentations, transition planning support and parent consultations. • The DDEC hired a counsellor for Deh Gáh in January 2018. This counsellor focuses on Deh Gáh and did not provide services to the Kakisa Lake School and Louie Norwegian School. The counsellor provided one-to-one, small group and family sessions and class presentations for students in JK to grade 12. She also provided individual, small group and whole staff consultations and presentations as needed on matters related to student mental health • Thirty-Five Dehcho staff (teachers and support assistants) from Thomas Simpson School, Bompas Elementary School, Charles Tetcho School, Chief Julian Yendo School, Charles Yohin School, and Kakisa Lake School were trained in "Go-To Educator" (Mental Health Literacy) instead of Mental Health First Aid.
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Autism Spectrum Disorder

Priorities in the 2017-2018 school year:	Children's Autism Services of Edmonton will provide support to students, families and communities. Students with Autism Spectrum Disorder (ASD) require specialized intervention. In order to meet Inclusive Schooling requirements, it was necessary to provide training for all staff working with Individuals with ASD.
Achieved results:	<p>Training will be provided to school staffs in the area of Autism</p> <ul style="list-style-type: none"> • Terri Duncan Executive Director of Children's Autism Services of Edmonton visited Bompas Elementary School, Thomas Simpson School and Deh Gáh Elementary and Secondary School to provide direct support to students with Autism Spectrum Disorder (ASD) • Terri Duncan provided a session on Autism 101 to staffs at Bompas Elementary School (n=12), Thomas Simpson School (n=12) and Deh Gáh Elementary and Secondary School (n=10) • Terri Duncan provided job-embedded training for Support Assistants (n=6) working directly with students with ASD through a Teach, Model, and Practice Approach. • Three PSTs and Two classroom teachers attended the Autism Intervener Course in Yellowknife • Five PSTs participated in a training session on "Autism Through a Self-Regulation Lens"

Bullying

Priorities in the 2017-2018 school year:	All schools will use Walk Away Ignore Talk it Out Seek Help (WITS) and WITS Leads (older elementary students) as bullying prevention programs in their schools. The WITs programs bring together schools, families, and communities to create responsive environments that help elementary children deal with bullying and peer victimization. There are two components of the WITS: the first is the WITS Primary program for students in kindergarten to grade 3 and the second is the WITS LEADS program for
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<p>Achieved results:</p>	<p>students in grades 4 to 6. Both have a literacy-based curriculum. Community leaders including: police officers, firefighters, Elders, and high-school athletes are key participants in the program. The WITS programs are utilized as part of the DDEC's Strategic plan. In fact, the WITS programs ensure that the DDEC's schools are compliant with the Safe Schools directive that requires schools to provide bullying education and prevention strategies to students.</p> <p>An anonymous online reporting mechanism will be developed by the DDEC School Principals will collaborate to develop a common response to bullying</p> <ul style="list-style-type: none"> • 100% of Jk-6 (n=9) schools used WITS and WITS Leads • 67%(n=3) of high schools used the Fourth R in grades 7-12 • Locked boxes were installed in all schools to collect incidents of bullying anonymously
<p>Mental Health First Aid</p>	
<p>Priorities in the 2017-2018 school year:</p>	<p>The Dehcho Divisional Education Council is committed to providing training to school staffs in the area of mental health literacy. Mental Health First Aid training will be offered to schools through collaboration with Dehcho Health and Social Services.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • The Mental Health First Aid was not offered due to scheduling issues and length of the training. "Go-To Educator" training was offered instead. • Thirty-Five Dehcho staff (teachers and support assistants) from Thomas Simpson School, Bompas Elementary School, Charles Tetcho School, Chief Julian Yendo School, Charles Yohin School, and Kakisa Lake School were trained in "Go-To Educator" (Mental Health Literacy)
<p>Non-Violent Crisis Intervention Training (NVCi)</p>	
<p>Priorities in the 2017-2018 school year:</p>	<p>NVCi is a two-day certification program to train staff to prevent and manage disruptive behaviour as well as how to protect the student(s) when crisis behaviour occurs. The DDEC will provide this training to enhance the skills of PSTs and Support Assistants who work with students with complex needs so that schools can be more inclusive for all students.</p> <p>The Regional Inclusive Schooling Coordinator will recertify Support Assistants and PSTs in NVCi.</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • Not achieved due to Support Assistants attending the NWTTA teacher conference • Time was not allocated for this during teacher PST meetings
<p>PST Allocation</p>	
<p>Priorities in the 2017-2018 school year:</p>	<p>An itinerant PST will provide Itinerant Services to Kakisa Lake School and Louie Norwegian School in Jean Marie River The PST role will be added to the teacher role at Charles Tetcho School and Chief Julian Yendo School</p>
<p>Achieved results:</p>	<ul style="list-style-type: none"> • The Itinerant PSTs provided weekly visits to Kakisa Lake School • The Regional Inclusive Schooling Coordinator provided PST services to Louie Norwegian School • Teachers at Charles Tetcho School and Chief Julian Yendo School were



	designated the role of PST and attended all meetings and trainings associated with this role
<i>Extra-Curricular Access for all students</i>	
Priorities in the 2017-2018 school year:	In the Inclusive Schooling Compliance feedback for 2016-2017 it was noted that the DDEC needed to address extra-curricular access for all students in order to ensure schools were in compliance with the NWT Inclusive School Directive. Specifically, DDEC staff recognized the need to increase access to extra-curricular activities by removing barriers to participation for those students with special needs.
Achieved results:	<ul style="list-style-type: none"> • “Request for Out of School Activity” form has been revised to include a section outlining the supports/plans implemented in order for all students to participate in events. • The Regional Inclusive Schooling Coordinator, in collaboration with PSTs began a “toolbox” of strategies to ensure success of all students in many school activities including out of school activities. More work is needed to complete the work in the 2018-2019 school year



Teaching and Learning

Outlined below are achievements on programs and activities implemented to support excellence in teaching and professional development of our educators.

The Role of the Program Support Teacher

Priorities in the 2017-2018 school year:	The role of the PST will be clarified for all school staff. Structures will be set up to maximize teacher/PST meetings and School Based Support Team Meetings.
Achieved results:	<ul style="list-style-type: none">• All Dehcho Staff were provided with an overview of the role of the PST in schools at the regional Orientation in August 2017• All schools were provided with the "Menu of Support" options for collaboration with the PST at the regional Orientation in August 2017• All schools were provided with an outline of "PST meeting expectations" at the Regional Orientation in August 2017• The Teachers Helping Teacher model of problem solving was reviewed with PSTs and expected to be used during School Based Support Team meetings.

Personal Development

Priorities in the 2017-2018 school year:	Three opportunities were to be arranged for students to meet with their age peers to develop traditional skills and explore career options. Grade 8 males were to meet in Ft Simpson to make drums and learn of the significance and protocols of the drum. The region's grade nine students would be invited to travel to Ft Smith for the Trades Awareness offered by Aurora College. Finally, students in grade ten across the region would attend the Victoria Island University's, Discovery Days. Late in the school year, the DDEC trustees requested that a conference focusing on mental health be organized for students in grades 7 – 12 following a number of suicides in the region.
Achieved results:	<ul style="list-style-type: none">• The Drum Making Workshop did not take place.• 31 students attended the Trades Awareness Program part 1 in Fort Smith.• 189/240 students in grades 7 – 12 in the Dehcho attended the Mental Health Conference.• 93% (n=170) of students completing a conference evaluation felt that the conference provided valuable information to them.

Professional Learning Communities

Priorities in the 2017-2018 school year:	All Dehcho school staff will participate in the in-service on Professional Learning Communities (PLCs). Echo Dene and Deh Gah Schools will be the focus schools to participate in four additional training sessions to prepare to implement PLCs in 2018-19.
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Achieved results:	<ul style="list-style-type: none"> • 91% (n=76) attended the in-service on PLCs • A leadership team of principals, PSTs and Literacy Leaders participated in the follow-up in-service training. This decision was made at the initial in-service. • 82% (n=28) attended all follow-up ins-services.
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JK/K Curriculum Implementation

Priorities in the 2017-2018 school year:	Due to significant staff turnover, JK/K teachers require significant support to deliver the curriculum. In addition to attending the ECE in-service and ECE directed webinars (focused on topics specific to JK/K classrooms), staff will be provided support from the RISC and the PST in their respective schools.
Achieved results:	<ul style="list-style-type: none"> • JK/K teachers attended less than 50% of the JK/K webinars offered by ECE • 50% of JK/K teachers (n= 8) attended the ECE in-service for Junior Kindergarten and Kindergarten implementation



Student Outcomes and Success

Outlined below are results on programs and activities implemented to support academic achievement and to improve student attendance.

Literacy – Building Teacher Capacity to Increase Student Literacy

Priorities in the 2017-2018 school year:

The purposes for the project were to extend and 'refresh' initiatives and growth from previous professional development to empower all teachers to respond to the range of student needs in classrooms. The goal was to prepare school leaders to build teacher capacity, skills, confidence in literacy instruction and assessment while empowering teachers to take an active role in developing a culture of literacy within their schools. In addition, teachers were asked to collaboratively and critically examine teacher and school practices to ensure that their actions will have a significant effect on student achievement. Teachers taking an active role in promoting literacy and powerful literacy instruction will ameliorate the effects of teacher and/or administrator turnover. The DDEC's Thomas Simpson School was involved in Literacy in the Disciplines training during the 2016-17 and 2017-18 school years. Over the two years, six teachers participated in the training. It is anticipated that two teachers from Echo Dene School would participate in the training in the 2018-2019 school year. Teachers from the two schools would collaborate through the region's Literacy Leaders committee.

Improvement Goals:

1. Increase Dehcho student achievement in reading and writing.
2. Establish quality and consistent assessment practices.
3. Create collaborative networks at the regional, community and school levels

Achieved results:

1. Reading:
 - 58% of students assessed have progressed at least one grade level in the past year. 41% of those assessed are at or above grade level.
 - Although assessments are being administered more consistently, the challenge of using the assessments to guide instruction remains. Schools that have established teacher practices for using assessment data have experienced greater progress.
2. Dehcho Students Write" Writing Assessment:
 - The percentage of students who met or exceeded instructional expectations in the following categories are provided below:
Content: 50%
Organization: 46%,
Word Choice: 52%
Voice: 46%
Conventions: 46%
Sentence Fluency: 48%.
 - The percentage of students participating in the assessment increased by 1%.
 - Although data collection is improving, growth in the area of using data



- to inform instruction is required.
3. Create Collaborative Networks
- Literacy leaders (representatives from all schools) participated in PLC leadership planning and development.

[DDEC Attendance Plan]

Priorities in the 2017-2018 school year:	<p>The DDEC did not have a regional plan for attendance. Individual schools have plans in place as part of their School Improvement Plan (SIP). Review of these plans and results do not show any significant improvement in attendance.</p> <p>In the 2017-18 school year the Council will develop an attendance plan to be followed by all schools. Key elements to include:</p> <ul style="list-style-type: none"> • Staff member to make contact re student absence • Set a process – time, method of contact • Record sheet – date, time, person contacted, reason for absence, follow-up • Principal review of students with less than 75% attendance • Develop strategies to support students with less than 75% attendance, including counselling • Support Plan developed to track strategies implemented to improve student attendance
Achieved results:	<ul style="list-style-type: none"> • 9/9 schools are following up on student absences and tracking on a record sheet

Numeracy

Priorities in the 2017-2018 school year:	<p>Results on Alberta Achievement Tests (AATs), Departmental Exams and classroom-based assessments indicated student achievement is declining in numeracy. Council staff will investigate best practices for establishing a numeracy initiative for the region. Initial actions will include: establishing a baseline, researching the literature on the issue, interviewing staff students and parents, and consulting with other NWT school districts on their work in the area of numeracy.</p>
Achieved results:	<ul style="list-style-type: none"> • Council staff researched best practices in other NWT districts and other provinces to determine a starting point for a numeracy plan. • Charles Yohin volunteered to research some identified best practices in math assessment in the 2018-19 school year.



Human Resources Management

School Staff Recruitment and Retention

The Dehcho Divisional Education Council is responsible for ensuring that schools are resourced to meet the priorities and needs of students. Tables below provide details on budgeted and actual General School, Inclusive Schooling, and Indigenous Language staff for the 2017-18 school year.

Table 3: Allocated and Budgeted Person Years for General School Staff.

General School Staff										
	Regional Office Administration	Teachers*	Consultants	Secretaries	Custodians	Wellness Counsellors	Bus Drivers	Cooks	School Administration	Total
Budgeted	Regional Office	3	1	1						5
	Echo Dene	8		.8	1.5					10.3
	Deh Gáh	10		.8	1.5					12.3
	Bompas	6		1	2					9
	Thomas Simpson	8		.8	2					10.8
	Chief Julian Yendo	1.5			.5					2
	Louie Norwegian	1			.25					1.25
	Kakisa Lake	1			.25					1.25
	Charles Yohin	1			.5					1.5
	Charles Tetcho	2			.25					2.25
TOTAL		3	38.5	1	4.4	8.75				55.65

Note: *Teachers include NWTTA members who are classroom teachers, principals, assistant principals, etc.

Table 4: Budgeted and Actual Person Years for Inclusive Schooling and Indigenous Language Staff.

School	Inclusive Schooling (IS) Staff										Indigenous Language (AL) Staff			
	Regional IS Coordinator		Program Support Teachers ³		Support Assistants		Wellness Counsellors		Magnet Facilities		Total IS Staff		Total AL Staff	
	B†	A**	B	A	B	A	B	A	B	A	B	A	B	A
Regional Office	1	1	0	0	0	0	0	1	0	0	2	1	2	1
<i>Echo Dene</i>	0	0	1	1	.8	1.78	0	.25	0	0	2.8	3.03	1	1.82
<i>Deh Gah</i>	0	0	2	1.17	3.2	2.2	0	.25	0	0	5.2	3.62	1	2.02
<i>Thomas Simpson</i>	0	0	1	1	2.4	2.1	0	.25	0	0	3.4	3.35	1	1.6
<i>Bompas</i>	0	0	1	1	2.4	1.03	0	0	0	0	3.4	2.03	1	.81
<i>Louie Norwegian</i>	0	0	0	.5	0	.1	0	.25	0	0	0	.85	1	.5
<i>Kakisa Lake</i>	0	0	0	.5	0	.13	0	.25	0	0	0	.88	.5	.5
<i>Charles Yohin</i>	0	0	0	.5	0	.08	0	.25	0	0	0	.83	.75	.5
<i>Charles Tetcho</i>	0	0	.5	.5	.5	.22	0	.25	0	0	.5	.97	.5	.5
<i>Chief J Yendo</i>	0	0	.5	.5	0	.3	0	.25	0	0	.5	1.05	2	.5
TOTAL	1	1	6	6.67	9.3	7.94	1	2	0	0	17.8	17.6 1	10.75	8.75

Note: B† - budgeted; A** - actual.

Table 5: Compliance of Program Support Teachers and Support Assistants staffing with the *Ministerial Directive on Inclusive Schooling*, by school.

Program Support	Support Assistants	Where not in compliance:
-----------------	--------------------	--------------------------

³ Program Support Teachers contribute to the education of students with diverse needs by serving as a colleague, role model and coach for teachers with regards to inclusive instructional practices. In their daily/weekly work, PSTs are not focused on one specific curricular area, but support all student learning – with a particular emphasis on supporting students on Student Support Plans or Individualized Education Plans.

	Teachers		Reason(s) for noncompliance	Strategies used to mitigate effects of noncompliance
<i>Echo Dene School</i>	<input type="checkbox"/> Compliant	<input type="checkbox"/> Compliant		
<i>Deh Gah Elementary and Secondary School</i>	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant	Staffing decisions made previously. Staff in indeterminate positions.	Reduce numbers through attrition. Lay-off staff.
<i>Bompas Elementary School</i>	<input type="checkbox"/> Compliant	<input type="checkbox"/> Noncompliant	Staffing decisions made previously. Staff in indeterminate positions.	Reduce numbers through attrition. Lay-off staff.
<i>Thomas Simpson Secondary School</i>	<input type="checkbox"/> Compliant	<input type="checkbox"/> Noncompliant	Staffing decisions made previously. Staff in indeterminate positions.	Reduce numbers through attrition. Lay-off staff.
<i>Louis Norwegian School</i>	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant	Staffing decisions made previously. Small schools require additional and different support. Staff in indeterminate positions.	Reduce numbers through attrition. Lay-off staff.
<i>Kakisa Lake School</i>	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant	Staffing decisions made previously. Small schools require additional and different support. Staff in indeterminate positions.	Reduce numbers through attrition. Lay-off staff.
<i>J Charles Yohin School</i>	<input type="checkbox"/> Noncompliant	<input type="checkbox"/> Noncompliant	Staffing decisions made previously. Small schools require additional and different support. Staff in indeterminate positions.	Reduce numbers through attrition. Lay-off staff.
<i>Charles Tetcho School</i>	<input type="checkbox"/> Compliant	<input type="checkbox"/> Noncompliant	Staffing decisions made previously. Small schools require additional and different support. Staff in indeterminate positions.	Reduce numbers through attrition. Lay-off staff.
<i>Chief Julian Yendo School</i>	<input type="checkbox"/> Compliant	<input type="checkbox"/> Noncompliant	Staffing decisions made previously. Small schools require additional and different support. Staff in indeterminate positions.	Reduce numbers through attrition. Lay-off staff.

Staffing Actions

Figure 44 below illustrates staffing actions for all education staff in the Dehcho Divisional Education Council for the 2017-18 school year. Hires include all staffing actions that result in education staff entering the Dehcho Divisional Education Council. Internal mobility includes all transfers that occur between DEAs within the Dehcho Divisional Education Council. Exits include all staffing actions that result in education staff leaving the Dehcho Divisional Education Council.

Figure 44: Education Staffing Actions.



Note: Education staff refers to principals, teachers, support assistants and program support teachers.

The departure of three teachers including a staff member who left the teaching profession, a retiree and a third unknown reason covered off the need to reduce teaching staff by two positions due to declining enrolment and left one vacancy that was filled by a transfer. The fourth vacancy occurred as a result of a termination. Considerable internal movement among Dehcho principals accounted for seven of the nine internal transfers. One principal transferred into a Program Support Teacher position. Three maternity leaves created vacancies filled by a transfer and two new hires. One teacher moved to a part-time position and a new hire filled the other half of that position. A termination late in the school year was not filled.

In the next year, an Itinerant Program Support Teacher will be hired to provide those services to schools in Nahanni Butte, Sambaa K'e and Kakisa. The staff allocation by formula is so small that a position cannot be staffed in the community. The superintendent and Council staff will continue to develop training and mentoring strategies to support staff to remain in the Dehcho and encourage staff to consider leadership positions within the district.

Completion of Staff Evaluations

All education staff is required to undergo evaluations as per Minister's *Direction on Evaluation and the Promotion of Professional Growth For Teachers in Northwest Territories Schools* (2004) and *Direction on Principal Growth and Evaluation in the Northwest Territories* (2012). Evaluations are important in developing individual staff growth plans. In the 2017-2018 school year, of education staff in the Dehcho Divisional Education Council (DDEC) underwent performance reviews. Table 6



shows details on the number of planned and actual evaluations of education staff who were in their evaluation year in 2017-2018.

Table 6: Education staff that underwent evaluations in 2017-2018 school year.

Number of education staff in their evaluation year	Number of education staff in their evaluation year that underwent performance reviews	Completion Rate
30	17	17 / 30

The completion rate was greater than in previous year, but less than 100%. The DDEC was not compliant with the Minister's direction for evaluation of principals and teachers. In recent years the turnover of staff has required a high number of new staff to be evaluated under probation, a two-year process. There has been a conscious effort to improve in this area and the DDEC should be up to date within two years. This is an area the superintendent will monitor to ensure that evaluation plans are made before the end of September and reported on monthly by the principals.



Appendix A: Audited Financial Statements



Consolidated Financial Statements of

**DEHCHO DIVISIONAL
EDUCATION COUNCIL**

June 30, 2018

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Financial Statements

June 30, 2018

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MANAGEMENT DISCUSSION AND ANALYSIS

Introduction

The Management Discussion and Analysis (MD&A) is a go-forward responsibility of management and the Council Members to promote transparency and accountability.

Vision and Core Strategy

The Dehcho Divisional Education Council mission is to provide quality education based on the cultures of its students and partnerships with the communities it serves.

The vision and core strategy for the Dehcho Divisional Education include a variety of goals and objectives, which include:

- Promote excellence in student performance.
- Deliver school programs and activities that support the intellectual, physical, emotional, social, and spiritual development of students.
- Deliver school programs and activities in a manner that integrates traditional and contemporary education practices.
- Provide programs that result in completion of secondary school graduation requirements so that students can pursue post-secondary education, skills, training and/or employment.
- Involve students in identification of learning needs and planning school programs.
- Build partnerships with community and regional agencies to meet student needs and strengthen wellness.
- Provide training to trustees, other educational leaders in schools and communities so that they may effectively exercise their roles and responsibilities.
- Promote and encourage the wellness of educational personnel (Trustees, Council staff and school staffs).

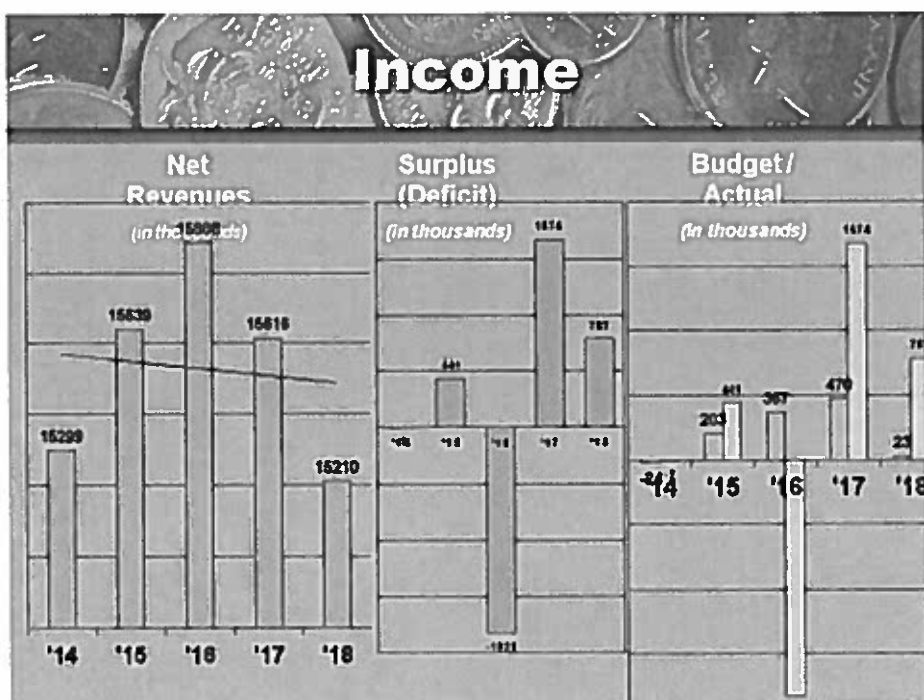
Governance, Trustees and Key Management

Presently, the Council is represented by trustees from eight communities in the Dehcho region. The Council Members are as follows:

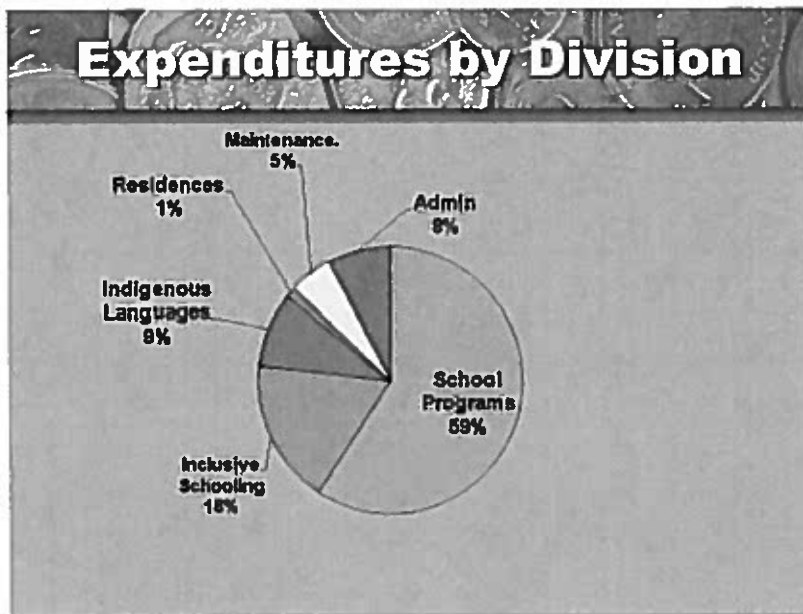
- Fort Providence- Evelyn Sabourin
- Fort Liard- Herbert Berreault
- Fort Simpson- Renalyn Pascua-Matte- Chairperson
- Jean Marie River- Yvonne Norwegian
- Kakisa Lake- Anita Chicot
- Trout Lake- Danna Auger
- Wrigley- Lisa Moses
- Nahanni Butte- Jayne Konisenta

The management staff include Terry Jaffray, who performs the duties of the Superintendent during the fiscal year and was responsible for school operations and overall operations of the Council and David Fiebelkorn who manages the financial and business affairs of the Council.

Key Financial Highlights



Revenue has fluctuated over the past five years due to fluctuating enrollment but recently has seen steady declines for the past two years. Due to these factors, and a healthy accumulated surplus from earlier years, the Council has recorded offsetting deficits and surpluses over the past five years. Actual surpluses have been favorable over original budgets in four the past five years as Council tries to operate in the most financial responsible manner, taking advantage of cost saving measures wherever possible and maximizing other sources of income wherever possible. The exception to this trend was in 2016 where Senior Small Schools Secondary funding claw back due to decreased enrollment, larger than budgeted retirement and leave payouts, larger than funded personnel infrastructure costs all contributed to a much larger than budgeted deficit. During the current fiscal year, the Council recorded a favorable surplus for the second consecutive year, which offset the larger deficit recorded in 2016. Much of this surplus resulted from additional sources of outside funding as well as prudent fiscal management.



School programs continue to comprise the largest component of expenditures for the Council, with a strong emphasis on Inclusive Schooling and Aboriginal Language programs. The Council has constantly strived to maintain Administration cost at below 10% of total funding.

Total Student and Teacher Populations

COMMUNITY	FORT SIMPSON		FORT PROVIDENCE	JEAN MARIE RIVER	KAKISA LAKE	SAMBAA KE	WRIGLEY	FT LIARD	NAHANNI BUTTE	TOTAL	
SCHOOL	<u>Thomas Simpson</u>	<u>Bompas School</u>	<u>Deh Gah School</u>	<u>Louie Norwegian</u>	<u>Kakisa L School</u>	<u>Charles Tetcho School</u>	<u>Chief J Yendo School</u>	<u>Echo Dene School</u>	<u>Charles Yohin School</u>		
<u>STUDENTS</u>											
Beginning of Year Enrollment	97	101	126	5	9	23	21.5	106	5.5		494
End of Year Enrollment	98	105	122	4	9	23	21.0	106	5.5	493.5	
TOTAL BY DISTRICT EDUCATION AUTHOR (DEA) END OF YEAR		203	122	4	9	23	21.0	106	5.5	493.5	

**TEACHING
STAFF**

Beginning of Year Teachers	8.5	6	11	1	1	2	1.5	8	1	40
End of Year Teachers	8.5	6	11	1	1	2	1.5	8	1	40
TOTAL BY DISTRICT EDUCATION AUTHORITY (DEA) END OF YEAR		14.5	11	1	1	2	1.5	8	1	40

Operating Environment

The Dehcho Divisional Education Council has been strengthened by sound fiscal and operation management over its history. The Council has enjoyed consistency in key management positions which has allowed for solid financial and administrative decision making. It also has been fortunate in attracting and retaining personnel in key positions. It has developed strong partnership with local groups and organizations and has developed relationships that have benefited the Council and schools. In addition, Council development and training has been a key area of strength in recent years. The Council has experienced some turnover in Principal and teaching staff in recent years which has weakened the consistency in student learning and achievement. The Council sees opportunities in the Education Renewal and Innovation to offer more dynamic education initiatives throughout the region and, with its partnerships with local and First Nations, it has opportunities to improve and develop language and cultural emphasis in education. Declining enrollment and related funding reductions represent a significant risk as well as retention of senior staff members over the next several years.

Financial Conditions

During the fiscal year ending June 30, 2018, the Council budgeted for an operating surplus to maintain the accumulated surplus at a minimal amount. At the same time, it attempted to maintain a similar level of service in the schools and communities. In doing so, the Council budgeted for an annual surplus of \$ 22,513. During the year, the Council managed to incorporate several recoveries as well as prudent fiscal management, despite declining enrollment, to record a surplus of

\$787,305. When converted to cash flow working capital surplus, the amount of available surplus for future years is even more. This surplus for the 2018 year brought the overall accumulated book surplus up to \$820,626 after several years of declining enrollment and unexpected costs. The budget planned for 2018-19 of a small surplus again, as well as the current cash balance of \$3,924,935 eliminated any liquidity concerns as the Council continues to maintain cost controls in the current year, while contingent liabilities are not a risk to the Council's financial health. In addition, the Council has budgeted for a surplus of \$113,862 for the 2018-19 fiscal year in order to maintain the financial stability of the Council.

Surplus/(Deficit)

	2018	2017
Operating surplus (deficit) before other item	\$ 816,968	\$ 1,676,910
Other items - Payroll Expenses, refer to Note 17	(29,663)	(3,028)
Prior Year Funding Received	-	-
	\$ 787,305	\$ 1,673,882
Unfunded Items:		
Change in employee leave and termination benefits	6,168	22,160
(Increase)/Decrease in post-employment benefits	81,418	(269,820)
Annual Surplus (Deficit)	\$ 874,891	\$ 1,426,222

	2018	2017
Accumulated Surplus (Deficit)	\$ 820,626	\$ 33,321
Employee leave and termination benefit	47,641	41,564
Post-employment benefits	2,046,113	2,127,531
Adjusted Accumulated Surplus (Deficit)	\$ 2,914,380	\$ 2,202,416

Summary and Outlook

During the past year, the Council was fortunate to add to the surplus from the prior year after recovering from a large deficit in 2016 to return the Council to previous accumulated surplus levels. Despite being affected by several unanticipated and unbudgeted cost and funding reductions due to declining enrollment which reduced its accumulated financial position in a period of declining or stagnant enrollment, the Council was able to combine some cost recoveries along with strong fiscal management to reverse the fiscal trend. It was able to be successful in continuing many new initiatives including distance learning courses, mental health support for small schools, resiliency programs, self-regulation and a new revitalized indigenous language program. Several programs such as literacy development and Council governance training and development continued. Moving forward, the Council's goals for the upcoming year are to increase student achievement through continuing to provide staff and Council training and to provide programs that

meet the needs of our 21st century learners and the goals of Education Renewal. Literacy, distance learning, self-regulation, and the Indigenous Language revitalization programs will continue. New initiatives include: programs and training for incumbent Language Teachers, disciplinary literacy training, autism training and programs and co-teaching. Finally, the Council plans to upgrade aging technology and provide ongoing training for education applications including PowerSchool.

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Management Discussion & Analysis, Financial Statements, Schedules and Notes herein submitted have been reviewed by management. They provide full disclosure and accurately reflect the financial and non-financial condition of the authority in all material respects and in accordance with Canadian Public Sector Accounting Standards (CPSAS) as well as the Financial Administration Manual (FAM) and the Financial Administration Manual for Education Authorities (FAMEA) of the Government of the Northwest Territories.


Management hereby asserts that adequate internal controls exist to ensure that transactions are complete, accurate and timely, appropriately authorized and include only valid transactions of the entity; that duties related to processes are appropriately segregated, that assets are safeguarded and that proper records are maintained. Controls further include quality standards regarding the hiring and training of employees, that ensure the adequate maintenance of written policies and procedural manuals and that further provide for appropriate accountability for performance within well-defined areas of responsibility. The operations and administration of Dehcho Divisional Education Council have been conducted within the statutory powers of the Education Body. The operations and administration of the Education Body as well as the supporting internal controls of the entity are regularly monitored to ensure their effectiveness and their continued compliance with all relevant legislation, standards, directives and policies including but not limited to the Education Act, Financial Administration Act, CPSAS, FAM, FAMEA, Human Resources Manual, Ministerial Directives and the policies of the Education Body Board. Any non-compliance has been specifically identified and has been previously communicated to the Minister and Deputy Minister.

Management hereby asserts that auditors have been provided with all relevant records and documentation as well as unrestricted access to the same. Management is not aware of any undisclosed irregularities involving management or employees with either current or potential impact on financial results, fraud or suspected fraud, disbursements made for purposes not consistent with an appropriation, irregular commitments including those in the form of guarantees, violations or possible violations of laws or regulations, claims or litigation, known or suspected environmental site contaminations or of any other undisclosed environmental or safety hazards within its jurisdiction.

The auditors annually provide an independent, objective audit for the purpose of expressing an opinion on the financial statements in accordance with Canadian generally accepted auditing standards. The auditors also consider whether the transactions that have come to their notice in the course of this audit are, in all significant respects, in accordance with specified legislation and directives from the Department of Education, Culture, and Employment of the Government of the Northwest Territories.

The financial statements have been reported on by Ashton Chartered Accountants. The auditors' report outlines the scope of their audit and their opinion on the presentation of the information included in the financial statements.

Approved and confirmed on behalf of the Dehcho Divisional Education Council


Philippe Brulot
Superintendent
Dehcho Divisional Education Council


Date


David Fiebelkorn, CGA
Comptroller
Dehcho Divisional Education Council


Date

AUDITORS' REPORT

To the Minister of Education, Culture and Employment of the Government of the Northwest Territories:

Report on the Consolidated Financial Statements

We have audited the consolidated financial statements of the Dehcho Divisional Education Council, which comprise the consolidated statement of financial position as at June 30, 2018, and the consolidated statements of operations, changes in net financial assets (debt), and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide the basis for our audit opinion.

Basis for Qualified Opinion

Salaries and related benefits paid to employees of the Education Body are administered by the Government of the Northwest Territories and are audited as part of the Government of the Northwest Territories audit. Our audit scope was limited as we did not audit the components of compensation and benefits expenditures and related balances. Accordingly we are not able to determine whether any adjustments might be necessary to compensation and benefit expenditures, payroll liabilities, employee future benefits, net financial resources and accumulated surplus/deficit as well as note disclosures associated with transactions and year-end balances related to compensation and benefits.

Audit Report to the Minister of Education, Culture and Employment of the Government of the Northwest Territories (continued)

Qualified Opinion

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, these financial present fairly, in all material respects, the financial position of the Education Body as at June 30, 2018 and its financial performance and its cash flow for the year then ended in accordance with the Canadian public sector accounting standards.

Report on Other Legal and Regulator Requirements

We further report, in accordance with the Financial Administration Act, that, in our opinion, proper books of account have been kept by the Education Body, the consolidated financial statements are in agreement therewith, and the transactions that have come under our notice have, in all significant aspects, been within the statutory powers of the Education Body.



ASHTON
Chartered Accountants
Business Advisors

Hay River, NT
September 28, 2018

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Financial Position

June 30, 2018

	2018	*2017
FINANCIAL ASSETS		
Cash and cash equivalents, Note 4	\$ 3,624,435	\$ 3,342,918
Special purpose funds, Note 5	300,400	291,097
Due from the Government of Canada, Note 13	-	56,801
Accounts receivable, Note 8	151,419	97,828
	\$ 4,076,254	\$ 3,788,644

LIABILITIES

Accounts payable and accrued liabilities, Note 10	\$ 46,626	\$ 61,173
Payroll liabilities, Note 10	909,040	1,387,011
Due to the Government of Canada, Note 13	-	-
Deferred revenue, Note 11	138,938	73,883
Post-employment benefits, Note 17	2,046,113	2,127,531
Trust Liabilities, Note 18	135,617	136,182
	3,276,334	3,785,780
Net Assets (Deficit)	\$ 799,920	\$ 2,864

NON-FINANCIAL ASSETS

Prepaid expenses, Note 20	\$ 20,706	\$ 30,457
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ACCUMULATED SURPLUS (DEFICIT)	\$ 820,626	\$ 33,321
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* Reclassified for comparative purposes

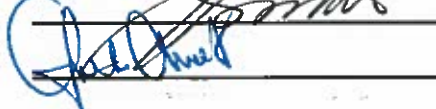
Represented by:

Accumulated Operating surplus (deficit)		
Divisional Education Council	\$ 464,920	\$ (250,901)
District Education Authorities	355,706	284,222
	\$ 820,626	\$ 33,321

Contractual obligations, Note 22

Contingencies, Note 23

Approved:

 Chair
 Vice-chair

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Operations

For the year ended June 30, 2018

	Budget 2018	Actual 2018	Actual *2017
Revenue			
Government of the NWT			
ECE regular contribution	\$ 13,852,674	\$ 13,816,950	\$ 14,449,482
Aboriginal languages contributions, Schedule B	73,000	335,000	73,000
French language program, Schedule D	55,000	-	50,000
ECE other contributions, Note 31	-	69,673	183,986
Total ECE contributions	13,980,674	14,221,623	14,756,468
GNWT other contributions, Note 32	505,100	295,771	402,038
Total GNWT	14,485,774	14,517,394	15,158,506
Government of Canada contributions	-	60,324	103,534
	14,485,774	14,577,718	15,262,040
Self-Generated Funds			
Rentals	36,000	42,800	25,460
Investment income	15,000	48,659	20,293
Contract and other	82,000	294,545	118,098
	133,000	386,004	163,851
Education authority self-generated funds, Schedule H-1	-	147,167	145,662
GNWT contributions to Education Authorities, Schedule H-1	-	99,186	44,830
	-	246,353	190,492
	14,618,774	15,210,075	15,616,383
Expenses			
Administration	1,106,178	1,103,488	1,077,082
School programs	9,692,134	8,522,987	8,107,699
Inclusive schooling	2,396,978	2,535,816	2,681,648
Student accommodation	-	189,403	237,260
Operations and maintenance	-	737,258	780,267
Aboriginal language/cultural programs	1,400,971	1,304,155	1,055,517
	14,596,261	14,393,107	13,939,473
Operating surplus (deficit) before other item	22,513	816,968	1,676,910
Other item:			
Post-employment benefit recovery (expense), Note 17	-	-29,663	-3,028
Payroll expense, Note 17	-	-	-
Operating surplus (deficit)	\$ 22,513	\$ 787,305	\$ 1,673,882
Accumulated surplus (deficit), beginning of year		33,321	(1,640,561)
Accumulated surplus (deficit), end of year		\$ 820,626	\$ 33,321
* Reclassified for comparative purposes			
<i>Accumulated surplus (deficit) is comprised of the following:</i>			
Accumulated surplus (deficit), end of year		\$ 820,626	\$ 33,321
Post employment benefits Unamortized net actuarial (gain)/loss (Note 17)		999,870	613,521
Revised accumulated surplus (deficit), end of the year		\$ 1,820,496	\$ 646,842

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Change in Net Assets (Debt)

For the year ended June 30, 2018

	2018	2017
Operating Surplus (Deficit)	\$ 787,305	\$ 1,673,882
Amortization of tangible assets	-	-
Net change in prepaids	9,751	(10,457)
(Increase) Decrease in net debt	797,056	1,663,425
Net assets (debt) beginning of the year	2,864	(1,660,561)
Net assets (debt) end of year	\$ 799,920	\$ 2,864

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Statement of Cash Flow

For the year ended June 30, 2018

	2018	2017
Operating Activities		
Operating Surplus (Deficit)	\$ 787,305	\$ 1,673,882
Items not affecting cash:		
Amortization	-	-
Changes in non-cash assets and liabilities		
Decrease (increase) in due from the Government of Canada	56,801	(56,801)
Decrease (increase) in trust assets	-	-
Decrease (increase) in accounts receivable	(53,591)	206,487
Increase (decrease) in accounts payable	(14,547)	(3,867)
Increase (decrease) in payroll liabilities	(477,971)	(276,991)
Increase (decrease) in contributions repayable	-	-
Increase (decrease) in due to the Government of Canada	-	(4,897)
Increase (decrease) in deferred revenues	65,055	(22,567)
Increase (decrease) in post-employment benefits	(81,418)	(269,820)
Increase (decrease) in trust liabilities	(565)	102,563
Decrease (increase) in prepaids	9,751	(10,457)
	(496,485)	(336,350)
Cash provided by operating transactions	290,820	1,337,532
Financing Activities		
Repayment of capital lease obligation	-	-
Proceeds from capital lease obligation	-	-
Cash provided by financing activities	-	-
Investing Activities		
Disposition of portfolio investments	-	-
Acquisition of portfolio investments	-	-
Cash provided by investing transactions	-	-
Capital transactions		
Acquisition of tangible capital assets	-	-
Proceeds of disposition of tangible capital assets	-	-
Cash provided by capital transactions	-	-
Increase (Decrease) in cash and cash equivalents	290,820	1,337,532
Cash and cash equivalents, beginning of year	3,634,015	2,296,483
Cash and cash equivalents, end of year	\$ 3,924,835	\$ 3,634,015
Cash consists of :		
Cash, Note 4	\$ 3,624,435	\$ 3,342,918
Special purpose funds, Note 5	300,400	291,097
	\$ 3,924,835	\$ 3,634,015

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 1. Dehcho Divisional Education Council

The Dehcho Divisional Education Council (formerly known as the Divisional Board of Education) was established on March 30, 1990. The Dehcho Division encompasses an area which includes the communities of Wrigley (Chief Julian Yendo School), Nahanni Butte (Charles Yohin School), Sambaa K'e (Charles Tetcho School), Fort Simpson (Bompas Elementary School and Thomas Simpson Secondary School), Fort Liard (Echo-Dene School), Fort Providence (Deh Gah Elementary and Secondary School), Jean Marie River (Louie Norwegian School) and Kakisa Lake (Territorial School - Kakisa Lake School).

The Education Body's purpose is to administer and manage the educational affairs of the Division in accordance with the Education Act and the Financial Administration Act of the Northwest Territories and the regulations of the Order establishing the Education Division.

Note 2. Summary of Significant Accounting Policies

(a) Basis of Accounting

These consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards. The consolidated financial statements have, in management's opinion, been properly prepared with reasonable limits of materiality. The basis of accounting refers to the timing of when revenue and expenditure items are recognized in the accounts and reported in the financial statements. The accrual basis of accounting is utilized for all funds. Under this basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recorded when they are incurred.

(b) Cash and Cash Equivalents

Cash and cash equivalents are comprised of bank account balances, net of outstanding cheques, and short term highly liquid investments that are readily convertible to cash and with a date of 90 days or less from the date of acquisition.

(c) Financial Instruments

Financial assets originated or acquired or financial liabilities issued or assumed in an arm's length transaction are initially measured at their fair value. In the case of a financial asset or financial liability not subsequently measured at its fair value, the initial fair value is adjusted for financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption. Such fees and costs in respect of financial assets and liabilities subsequently measured at fair value are expensed.

Financial assets subsequently measured at amortized cost include cash, accountable funds, due from the GNWT and other accounts receivable.

Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities, accrued salaries, deferred revenue, post-employment benefits and accountable funds.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 2. Summary of Significant Accounting Policies (continued)

(c) Financial Instruments (continued)

At the end of each reporting period, management assesses whether there are any indications that financial assets measured at cost or amortized cost may be impaired. If there is an indication of impairment, management determines whether a significant adverse change has occurred in the expected timing or the amount of future cash flows from the asset, in which case the asset's carrying amount is reduced to the highest expected value that is recoverable by either holding the asset, selling the asset or by exercising the right to any collateral. The carrying amount of the asset is reduced directly or through the use of an allowance account and the amount of the reduction is recognized as an impairment loss in operations. Previously recognized impairment losses may be reversed to the extent of any improvement. The amount of the reversal, to a maximum of the related accumulated impairment charges recorded in respect of the particular asset is recognized in operations.

(d) Non-Financial Assets

Prepaid expenses and other non-financial assets are accounted for as assets by the Education Body because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the Education Body.

(e) Tangible Capital Assets

All buildings and works, furniture, equipment and vehicles are the property of the GNWT. The Minister grants to the Education Body the full occupancy and use of such facilities and equipment where required for the administration and delivery of education system programs. Capital assets with a value in excess of \$50,000 are recorded at cost and amortized in accordance with the Financial Administration Manual guidelines by the GNWT. Capital assets with a value of less than \$50,000 are recorded as a current expenditure.

(f) Revenue Recognition

Government Transfers:

Revenues are recognized in the period in which the transactions or events occur that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Operating transfers are recognized as revenue in the period in which the events giving rise to the transaction occur, providing the transfers are authorized, eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

Capital transfers or transfers of tangible capital assets are initially recognized as deferred revenue and subsequently recognized as revenue when the related tangible capital assets are recognized as acquired or built.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 2. Summary of Significant Accounting Policies (continued)

(f) Revenue Recognition - (Continued)

GNWT – Regular Contributions:

The regular contributions from the GNWT are determined by a funding formula and are received in monthly installments. The Education Body retains surpluses and is responsible for deficits. Any funding requests, over and above those levels provided by the formula, must be first approved by the GNWT.

Other Contributions:

The Education Body follows the deferral method of accounting for other contributions. Unrestricted contributions are recognized as revenue when they are received or receivable, if the amount can be reasonably estimated and its collection is reasonably assured. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Deferred Revenue:

Deferred revenue consists of funds received in advance of providing the services or acquiring the goods. These amounts are taken into revenue when the eligible expenditures are incurred.

Investment Income:

Investment income is recognized when received or receivable, if the amount can be reasonably estimated

Special Purpose Funds

School activity funds which are fully controlled by the Education Body with respect to when and how the funds available can be disbursed are included. The funds reported are internally restricted as to purpose and may include the proceeds of fundraising, contributions or fees paid related to a specific planned benefits.

Student activity funds which are controlled by students or parties other than the Education Body are not included even if custody of the funds is held by the Education Body.

(g) Budget Data

The Education Act of the Northwest Territories requires that Education Bodies prepare an annual budget, as outlined in Section 128 and 129.

The priorities and funding allocations are determined by the Board of Trustees of each Education Body and the budget is legally adopted by a motion of the Board in accordance with Section 135(3) of the Education Act.

Board approved budgets are submitted to the Minister of Education, Culture and Employment for final approval as directed by Sections 117(2) k, l and m of the Education Act.

This annual budget includes estimates of revenues, expenditures and the net operating surplus (deficit). Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Education Body.

The budget may be amended within a given fiscal year in accordance with Education Body policy, regulations and approved budget procedures. The budget data presented in the consolidated financial statements reflects the Minister approved budget for the school year.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 2. Summary of Significant Accounting Policies (continued)

(h) Measurement Uncertainty

The preparation of these consolidated financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenue and expenses during the period. Actual results could differ from these estimates.

(i) Inventories Including Materials and Supplies

Inventories of books, materials, supplies and other expendables purchased by the Education Body are treated as expenditures during the year of acquisition and are not recorded on the statement of financial position.

(j) Payroll Liabilities

According to the Northwest Territories Teachers Association (NWTTA) and GNWT Collective Agreement, teaching staff have their salary issued by the GNWT bi-weekly pay system. NWTTA staff will have earned their annual salary by June 30th which provides for continued payment during the summer. GNWT Payroll for NWTTA starts with the annualized salary commitment for compensation and then allocates the complete payout of that value over the number of pay periods between August 1 and July 31. Pay periods falling in July are therefore accrued.

The duties and compensation base for UNW School Year employees are scheduled to align with the academic year although actual start dates and durations vary by specific location and job function. Accordingly, the Education Body determines the start dates of their UNW employees and accrues the related payroll liability as appropriate.

All other staff are accrued to include earnings to June 30.

(k) Post-employment Benefits, Compensated Absences and Termination Benefits

Under the terms and conditions of employment, education board employees may earn non-pension benefits for resignation, retirement and removal costs. Eligible employees earn benefits based on years of service to a maximum entitlement based on terms of employment. Eligibility is based on a variety of factors including place of hire, date employment commenced, and reasons for termination. Benefit entitlements are paid upon resignation, retirement or death of an employees. The expected cost of providing these benefits is recognized as employees render services. Termination benefits are recorded when employees are identified for lay-off. Compensated absences include sick, special, parental and maternity leave. Accumulating non-vesting sick and special leave are recognized in the period the employee provides services, whereas parental and maternity leave are event driven and are recognized when the leave commences. An actuarial valuation of the cost of these benefits (except maternal and parental leave) has been prepared using data provided by management and assumptions based on management's best estimates.

(l) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expenses. Transfers include grant and contributions and are recorded as expenses when the transfer is authorized and eligibility criteria have been met by the recipient.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 3. Future Accounting Changes

Financial Instruments - Section PS 3450

PSAB has implemented changes to Section PS 3450, Financial Instruments that outlines offsetting of financial assets and financial liabilities and the valuation of investments to be measured at fair value. These changes are to be applied on a go forward basis for all fiscal years beginning on or after April 1, 2019. The impact of the transition to these changes has not yet been determined.

Inter-entity Transactions - Section PS 3420

PSAB approved Section PS 3420, Inter-entity transactions. This section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective. The new standard is effective for fiscal years beginning on or after April 1, 2018. Earlier adoption is permitted. Management is currently assessing the impact of the standard.

Student Activity/Fiduciary Funds Policy

Student Activity/Fiduciary funds policy is currently under review by the GNWT - ECE for possible inclusion in Special Purpose Funds. At this time no formal directive has been released and, therefore management is unable to determine any impact that may exist on the financial statements.

Note 4. Cash and Cash Equivalents

	2018	2017
Cash	\$ 3,624,435	\$ 3,342,918
Short term investments	-	-
	\$ 3,624,435	\$ 3,342,918

Note 5. Special Purpose Funds

Special purpose funds consist of account balances held by each of the individual District Education Authorities for which the Education Body has control of when and how the funds are disbursed.

	2018	2017
Fort Simpson (Bompas Elementary/Thomas Simpson Secondary Schools)	\$ 68,778	\$ 48,978
Fort Providence (Deh Gah Elementary/Secondary Schools)	57,437	98,450
Fort Liard (Echo-Dene School)	40,938	30,684
Jean Marie River (Louie Norwegian School)	15,093	12,768
Wrigley (Chief Julian Yendo School)	80,682	64,448
Nahanni Butte (Charles Yohin School)	24,508	22,855
Sambaa K'e (Charles Tetcho School)	7,426	8,900
Kakisa Lake (Territorial School - Kakisa Lake School)	5,538	4,014
	\$ 300,400	\$ 291,097

Note 6. Restricted Assets - Nil Report

Note 7. Portfolio Investments - Nil Report

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 8. Accounts Receivable

	Receivables 2018	AFDA 2018	Net 2018	Net 2017
GNWT - ECE	\$ 22,571	\$ -	\$ 22,571	\$ 24,498
GNWT - MACA	8,000	-	8,000	-
GNWT - Finance	6,606	-	6,606	2,954
GNWT - HSS	12,500	-	12,500	831
GNWT - ITI	9,661	-	9,661	-
Aurora College	1,344	-	1,344	10,620
Commission Scolaire de Francophone	300	-	300	-
Total Due from GNWT	60,982	-	60,982	38,903
WSCC	-	-	-	-
Other	90,437	-	90,437	58,925
Total receivables before amounts due from Government of Canada	151,419	-	151,419	97,828
Government of Canada	-	-	-	56,801
	\$ 151,419	\$ -	\$ 151,419	\$ 154,629

Note 9. Inventories - Not Applicable

Note 10. Accounts Payable and Accrued Liabilities

	2018	2017
GNWT - Human Resources	\$ -	\$ 294
WSCC	-	-
Employee source deductions	7,636	55
Accounts payable and accrued liabilities	38,990	60,824
	46,626	61,173
Payroll liabilities		
UNW School Year & NWTTA	861,399	1,345,447
Leave	47,641	41,564
	909,040	1,387,011
	\$ 955,666	\$ 1,448,184

Note 11. Deferred Revenue

	2018	2017
GNWT - MACA		
Active After School	\$ 15,300	\$ 6,266
Physical Literacy	38,638	4,675
	53,938	10,941
National Indian Brotherhood Trust		
Willow Lake Culture Camp	-	62,942
Tides Canada Foundation		
NWT on the Land Collaborative	85,000	-
	\$ 138,938	\$ 73,883

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 12. Contribution Repayable - Nil Report

Note 13. Due From and To the Government of Canada

	2018	2017
Receivables		
Project - Youth Wellness Program	\$ -	\$ 56,801
Miscellaneous receivables	-	-
	\$ -	\$ 56,801
Payables		
Advances on projects	\$ -	\$ -
Miscellaneous payables	-	-
	\$ -	\$ -

Note 14. Capital Lease Obligations - Nil Report

Note 15. Pension - Not Applicable

Note 16. Long-term Debt - Nil Report

Note 17. Post-employment Benefits, Compensated Absences and Termination Benefits

The Education Body provides severance (resignation and retirement), removal and compensated absence (sick, special maternity and parental leave) benefits to its employees. The benefit plans are not pre-funded and thus have no assets, resulting in a deficit equal to the accrued post-employment benefits obligation.

Severance benefits are paid to the employees based on the types of termination (e.g. resignation versus retirement) and appropriate combinations that include inputs such as when the employee was hired, the rate of pay, the number of years of continuous employment, and age and the benefit is subject to maximum benefit limits. Removal benefits are subject to several criteria, the main ones being location of hire, employee category and length of service. The benefits under these two categories were valued by an external actuarial with the GNWT payroll valuations using the expected utilization methodology.

Compensated absence benefits generally accrue as employees render services and are paid upon the occurrence of an event resulting in eligibility for the benefits. Events include, but are not limited to employee or dependent illness and death of an immediate family member. Non-accruing benefits include maternity and parental leave. Benefits that accrue under the compensated absence benefits were valued by an external actuarial with the GNWT payroll valuations using the expected utilization methodology.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 17. Post-employment Benefits, Compensated Absences and Termination Benefits (continued)

Valuation Results

The actuarial valuation was completed as at March 31, 2017. The effective date of the next actuarial valuation is March 31, 2020. The liabilities are actuarially determined as the present value of the accrued benefits at February 17, 2018 and the results extrapolated to June 30, 2018. The values presented below are for all the benefits under the Compensated Absences and Termination Benefits for the consolidated Government.

	Severance and removal	Compensated Absences	2018	2017 Restated
Changes in Obligation				
Accrued benefit obligations beginning of the year	\$ 1,268,500	\$ 245,510	\$ 1,514,010	\$ 1,494,968
Current period benefit cost	51,851	16,708	68,559	67,104
Interest accrued	35,653	7,445	43,098	40,852
Benefits payments	(57,464)	(53,617)	(111,081)	(272,848)
Plan amendments	-	-	-	-
Actuarial (gain)/loss	(443,260)	(25,083)	(468,343)	183,934
Accrued benefit obligation, end of year	855,280	190,963	1,046,243	1,514,010
Unamortized net actuarial gain	990,238	9,632	999,870	613,521
Net future obligation	\$ 1,845,518	\$ 200,595	\$ 2,046,113	\$ 2,127,531
Benefits Expense				
Current period benefit cost	\$ 51,851	\$ 16,708	\$ 68,559	\$ 67,104
Interest cost	35,653	7,445	43,098	40,852
Plan amendments	-	-	-	-
Amortization of actuarial gains	(83,510)	1,516	(81,994)	(104,928)
	\$ 3,994	\$ 25,669	\$ 29,663	\$ 3,028

The discount rate used to determine the accrued benefit obligation is an average of 3.3%. No inflation rate was applied. The expected payments during the next five fiscal years are:

	Severance and removal	Compensated Absences	2018
2019	\$ 194,361	\$ 33,373	\$ 227,734
2020	131,631	28,203	159,834
2021	112,997	27,752	140,749
2022	109,441	26,813	136,254
2023	112,130	26,424	138,554
	\$ 660,560	\$ 142,565	\$ 803,125

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 18. Trust Assets and Liabilities under Administration

Superintendent's Association Fund: The balance is held on behalf of the Superintendent's Association. The fund increases by dues paid by Superintendents and funds are spent at the discretion of the Association.

Steve Rowan Memorial Scholarship Fund: The balance is held to provide scholarships to qualifying students.

Mercedes Benz Scholarship Fund: The balance is held to provide scholarships to qualifying students.

	2018	2017
Superintendent Fund	\$ 11,501	\$ 10,481
Steve Rowan Memorial Scholarship Fund	111,970	113,731
Mercedes Benz Scholarship Fund	12,146	11,970
	\$ 135,617	\$ 136,182

Note 19. Tangible Capital Asset - Nil Report

Note 20. Prepaid Expenses

	2018	2017
CIBC Visa Deposit	\$ 20,000	\$ 20,000
Prepaid service contracts	706	10,457
CIBC Visa Deposit	\$ 20,706	\$ 30,457

Note 21. GNWT Assets Provided at No Cost

	Cost	Accumulated Amortization	2018 Net Book Value	2018 Net Book Value
Buildings				
Schools and colleges	\$ 28,010,625	\$ 18,309,524	\$ 9,701,101	\$ 9,921,306
Residences	843,808	532,708	311,100	332,191
Staff Housing	287,453	216,374	71,079	78,263
	\$ 29,141,886	\$ 19,058,606	\$ 10,083,280	\$ 10,331,760

Note 22. Contractual Obligations

The Education Body has a contractual obligation for the lease of office equipment and with a contractor for the operation of the student accommodations. This commitment requires payments as shown below:

	Expires in Fiscal Year*	2019	2020 - 2021	Total
Equipment leases	2021	\$ 45,603	\$ 55,569	\$ 101,172
Operational leases	2018	133,126	-	133,126
		\$ 178,729	\$ 55,569	\$ 234,298

* Refers to the last fiscal year of all agreements in that line category

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 23. Contingencies - Nil Report

Note 24. Related Parties

The Education Body is related in terms of common ownership to all GNWT created departments, agencies and corporations. The Education Body enters into transactions with these entities in the normal course of operations. The Education Body is provided with various administrative services by the GNWT, the value of which is not reflected in these financial statements. The administrative costs include legal services by the Department of Justice, insurance coverage by the Department of Finance, payroll services by the Department of Human Resources, internal audit services by the Department of Finance, and utility and maintenance by Public Works and Services.

Transactions with related parties and balances at year-end not disclosed elsewhere in the financial statements are disclosed in this note:

	2018		2017	
Accounts payable, Note 10				
Government of the Northwest Territories				
Human Resources	\$	-	\$	294
Other related parties				
NWT Power Corporation		-		3,000
	\$	-	\$	3,294
Payroll liabilities, Note 10				
Government of the Northwest Territories	\$	909,040	\$	1,387,011
Deferred Revenues, Note 11				
Government of the Northwest Territories				
Municipal and Community Affairs	\$	53,938	\$	10,941
Accounts receivable, Note 8	AR 2018	AFDA	Net AR 2018	Net AR 2017
Government of the Northwest Territories				
Education, Culture and Employment	\$ 22,571	\$ -	\$ 22,571	\$ 24,498
Municipal and Community Affairs	8,000	-	8,000	-
Finance	6,606	-	6,606	2,954
Health & Social Services (DHSS)	12,500	-	12,500	831
Industry, Tourism and Investment (ITI)	9,661	-	9,661	-
Total GNWT	59,338	-	59,338	28,283
Other related parties				
Aurora College	1,344	-	1,344	10,620
Commission Scolaire de Francophone	300	-	300	-
	\$ 60,982	\$ -	\$ 60,982	\$ 38,903

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 24. Related Parties (continued)

	2018	2017
Revenues		
Government of the Northwest Territories		
ECE - Core contribution	\$ 13,816,950	\$ 14,449,482
ECE - Aboriginal language contributions, Schedule B	335,000	73,000
ECE - French language program, Schedule D	-	50,000
ECE - other contributions, Note 31	69,673	183,986
MACA - GNWT other Contributions, Note 32	240,695	347,636
ITI - GNWT other Contributions, Note 32	16,636	40,200
DHSS - GNWT other Contributions, Note 32	38,440	14,202
GNWT contributions to Education Authorities, Schedule H-1	99,186	44,830
Department of Finance - rent and custodian	18,120	18,120
Total GNWT	14,634,700	15,221,456
Other related parties		
Aurora College	33,921	33,921
	\$ 14,668,621	\$ 15,255,377

Note 25. Budget

The Education Act of the Northwest Territories requires that Education Bodies prepare an annual budget, as outlined in Section 117, Duties and Powers of Education Bodies. The budget is legally adopted by a motion of the Education Body which may or may not include the establishment of a tax levy to support the approved budget in accordance with Section 135, Assessment and Taxation, of the Education Act.

The annual budget includes estimates of revenues and expenditures for the Operating Fund. Budgets are considered a management control and planning tool and as such are incorporated into the accounting system of the Education Body.

The budget figures presented are those approved by the Minister of Education, Culture and Employment on August 18, 2017 and have not been audited.

Note 26. Economic Dependence

The Dehcho District Education Council received its funding primarily from the GNWT. If the funding arrangements were to change management is of the opinion that Dehcho District Education Council operations would be significantly affected.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 27. Financial Instruments

The Education Body is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Education Body's risk exposure and concentration as of June 30, 2018.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Education Body has little exposure to credit risk as the majority of its revenues originate from government sources with strong credit worthiness.

Liquidity

Liquidity risk is the risk the Education Body will not be able to meet its obligations as they come due. The Education Body meets its liquidity requirements by preparing detailed cash budgets and having cash available on hand to meet its obligations.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is composed of currency risk, interest rate risk and other price risk.

Currency risk

The Education Body deals exclusively in Canadian funds and therefore has no currency risk.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in interest rates. The Education Body minimizes risk through its normal operating and financing activities and maintains cash in a general bank account with interest fixed at 1.0%.

Note 28. Expenses by Object

	2018 Budget	2018 Actual	2017 Actual
Compensation	\$ 12,559,119	\$ 12,204,933	\$ 12,219,308
Professional/Technical Services	30,000	31,291	27,133
Postage/Communication	105,000	148,360	89,322
Utilities	38,272	-	45,497
Travel	716,870	436,712	302,816
Student Travel (Bussing)	65,000	112,956	24,753
Advertising/Printing/Publishing	40,000	95,836	26,087
Maintenance/Repair	28,000	72,679	27,635
Rentals/Leases	63,000	59,969	52,604
Other - Contracted Services	221,000	303,746	316,794
Materials, Supplies and Freight	730,000	926,625	807,524
Amortization	-	-	-
	\$ 14,596,261	\$ 14,393,107	\$ 13,939,473

DEHCHO DIVISIONAL EDUCATION COUNCIL

Notes to the Consolidated Financial Statements

June 30, 2018

Note 29. Subsequent Events - Nil Report

Note 30. Comparative Figures

Some comparative figures have been reclassified to conform with current year's presentation.

Note 31. ECE Other Contributions

	2018	2017
Distance education	\$ 39,673	\$ 38,514
Labour market agreement for persons with disabilities	24,000	-
Self regulation	6,000	7,000
Infrastructure funding	-	138,472
	\$ 69,673	\$ 183,986

Note 32. GNWT Other Contributions

	2018	2017
Municipal and Community Affairs		
Sports and youth programs	\$ 21,929	\$ 5,000
Sport strategy	127,140	127,140
Children and youth resiliency	13,363	36,136
Active after school	102,260	108,000
Mental health youth conference	9,000	-
Other	10,000	1,000
Environment and Natural Resources		
Take a kid trapping	16,636	40,200
Health and Social Services		
Drop the pop	13,440	14,202
Youth conference	25,000	-
Deferred revenue - GNWT, opening	10,941	81,301
Deferred revenue - GNWT, closing	(53,938)	(10,941)
	\$ 295,771	\$ 402,038

Note 33. Contingent Assets - Nil Report

Note 34. Contractual Rights - Nil Report

DEHCHO DIVISIONAL EDUCATION COUNCIL

Consolidated Details of Expenses

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Administration	Aboriginal Languages	2018 Total
Salaries							
Teachers' salaries	\$ 6,156,860	\$ 1,014,776	\$ -	\$ -	\$ -	\$ -	\$ 7,171,636
Instruction assistants	33,289	1,069,622	-	-	-	730,858	1,833,769
Non-instructional staff	747,754	298,547	-	659,836	632,908	201,570	2,540,615
Board/Trustee Honoraria	-	-	-	-	60,424	107,449	167,873
	6,937,903	2,382,945	-	659,836	693,332	1,039,877	11,713,893
Employee Benefits							
Employee benefits and allowances	204,148	122,239	-	19,128	18,903	25,054	389,472
Leave and termination	101,568	-	-	-	-	-	101,568
	305,716	122,239	-	19,128	18,903	25,054	491,040
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	31,291	-	31,291
Postage/Communication	103,988	-	1,280	-	43,092	-	148,360
Utilities	-	-	-	-	-	-	-
Travel	228,832	26,116	22,538	-	97,225	62,001	436,712
Student Travel (Bussing)	67,157	-	-	-	45,799	-	112,956
Advertising/Printing/Publishing	22,149	-	-	-	45,836	27,851	95,836
Maintenance/Repair	-	-	-	49,295	23,384	-	72,679
Rentals/Leases	23,675	-	-	5,500	26,548	4,246	59,969
Other - Contracted Services	153,420	-	143,506	3,499	3,321	-	303,746
	599,221	26,116	167,324	58,294	316,496	94,098	1,261,549
Materials, Supplies and Freight							
Materials	663,616	4,516	21,958	-	74,757	135,680	900,527
Freight	16,531	-	121	-	-	9,446	26,098
	680,147	4,516	22,079	-	74,757	145,126	926,625
Contributions and Transfers							
Transfers	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-
Total	\$ 8,522,987	\$ 2,535,816	\$ 189,403	\$ 737,258	\$ 1,103,488	\$ 1,304,155	\$ 14,393,107

DEHCHO DIVISIONAL EDUCATION COUNCIL

Aboriginal Language and Cultural-Based Education Expenses

Schedule A

For the year ended June 30, 2018

	Student Instruction	Teaching/ Learning Resources	Professional Development	School Activities and Integrated Community Programs	2018 Total
Salaries					
ALCBE teachers	\$ -	\$ -	\$ -	\$ -	-
Language consultants	123,059	-	-	-	123,059
Instruction assistants	730,858	-	-	-	730,858
Non-instructional staff	-	-	-	-	-
Honoraria	-	29,293	-	-	29,293
Elders in schools	-	-	-	78,156	78,156
	853,917	29,293	-	78,156	961,366
Employee Benefits					
Employee benefits and allowances	25,054	-	-	-	25,054
	25,054	-	-	-	25,054
Services Purchased/Contracted					
Professional services	-	-	-	-	-
Travel	-	71,868	-	-	71,868
Student transportation	-	-	-	-	-
Advertising, printing and publishing	-	27,851	-	-	27,851
Maintenance and repairs	-	-	-	-	-
Rentals and leases	-	4,246	-	-	4,246
Other contracted services	-	-	-	107,403	107,403
	-	103,965	-	107,403	211,368
Materials, Supplies and Freight					
Materials	-	138,140	-	-	138,140
Freight	-	9,446	-	-	9,446
	-	147,586	-	-	147,586
Total	\$ 878,971	\$ 280,844	\$ -	\$ 185,559	\$ 1,345,374

DEHCHO DIVISIONAL EDUCATION COUNCIL

Aboriginal Languages (contributions)

Schedule B

For the year ended June 30, 2018

	July 1, 2017 to March 31, 2018	April 1, 2018 to June 30, 2018	Total Fiscal Year 2017/2018
Revenue			
Funding received	\$ 335,000	\$ -	\$ 335,000
Expenditure			
Salaries	46,042	47,388	93,430
Other O & M	98,485	155,371	253,856
	144,527	202,759	347,286
Surplus (Deficit), March 31, 2018	\$ 190,473		
Surplus (Deficit), June 30, 2018		\$ (202,759)	
Surplus (Deficit) - Total			\$ (12,286)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Inclusive Schooling Expenses

Schedule C

For the year ended June 30, 2018

Function	General Inclusive Schooling	Staff Development	Assistive Technology	Magnet Facilities	Total
Salaries					
Regional Coordinator	\$ 298,547	\$ -	\$ -	\$ -	\$ 298,547
Program Support Teachers	1,014,776	-	-	-	1,014,776
Support Assistants	1,069,622	-	-	-	1,069,622
Honoraria	-	-	-	-	-
	<u>2,382,945</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,382,945</u>
Employee Benefits					
Employee benefits and allowances	122,239	-	-	-	122,239
	<u>122,239</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>122,239</u>
Services Purchased/Contracted					
Professional and technical services	-	-	-	-	-
Travel	1,900	24,216	-	-	26,116
Student transportation	-	-	-	-	-
Advertising, printing and publishing	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-
Rentals and leases	-	-	-	-	-
Other contracted services	-	-	-	-	-
	<u>1,900</u>	<u>24,216</u>	<u>-</u>	<u>-</u>	<u>26,116</u>
Materials, Supplies and Freight					
Materials	4,516	-	-	-	4,516
Freight	-	-	-	-	-
	<u>4,516</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,516</u>
Total	\$ 2,511,600	\$ 24,216	\$ -	\$ -	\$ 2,535,816

DEHCHO DIVISIONAL EDUCATION COUNCIL

French Language Program

Schedule D

For the year ended June 30, 2018

	Contributions from GNWT July 1 to June 30	Commitment from Dehcho July 1 to June 30	Expenses July 1 to June 30	Over/Under Funding
Special projects:				
Core French 1-12 (salary)	\$ 50,000	\$ 76,897	\$ 126,897	\$ -

**In the 2018 fiscal year, the Council had to repay the 2017 French Language contribution of \$50,000 to the GNWT due to ineligible expenses. This has resulted in net revenues from the GNWT for the French Language Program of \$nil for the 2018 fiscal year.

DEHCHO DIVISIONAL EDUCATION COUNCIL

Northern Distance Learning

Schedule E

For the year ended June 30, 2018

	Budget	Fort Liard	Total	March 31	June 30	Total
Revenue						
Education, Culture and Employment	\$ 39,673	\$ 39,673	\$ 39,673	\$ 39,673	\$ -	\$ 39,673
Other	-	-	-	-	-	-
	39,673	39,673	39,673	39,673	-	39,673
Expenses						
Salaries/Wages						
Instructional Staff	-	-	-	-	-	-
Teachers	25,000	25,615	25,615	20,409	5,206	25,615
On-site support person	-	-	-	-	-	-
Non-Instructional Staff	-	-	-	-	-	-
Moodle (Online strategy)	-	-	-	-	-	-
DL Coordinator	-	-	-	-	-	-
PD - online learning field	-	-	-	-	-	-
Other	-	-	-	-	-	-
Services Purchased/Contracted						
Network	14,673	14,673	14,673	-	14,673	14,673
Travel	-	-	-	-	-	-
Coordinator travel	-	-	-	-	-	-
Professional Development	-	-	-	-	-	-
Communication	-	-	-	-	-	-
In-service release	-	-	-	-	-	-
Other	-	-	-	-	-	-
IT support	-	-	-	-	-	-
Materials, Supplies and Freight						
Computer Equipment	-	-	-	-	-	-
Document cameras	-	-	-	-	-	-
Phone	-	-	-	-	-	-
Laptop	-	-	-	-	-	-
Video (Monopad)	-	-	-	-	-	-
Wireless adapters and splitter	-	-	-	-	-	-
Freight	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total expenses	39,673	40,288	40,288	20,409	19,879	40,288
Net surplus/(deficit)	\$ -	\$ (615)	\$ (615)	\$ 19,264	\$ (19,879)	\$ (615)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Student Success Initiative Projects

Schedule F

For the year ended June 30, 2018

	2018	2017
Revenue		
GNWT - Education, Culture & Employment	\$ 55,000	\$ 55,000
NWT Teachers Association	39,889	11,853
	94,889	66,853
Expenditure		
Salaries and wages		
Facilitator fees	-	6,318
Substitute teacher wages	-	2,908
Staff	45,000	45,000
Travel		
Facilitator travel	-	-
Airfare	11,141	4,128
Staff travel	9,637	3,796
Accommodations	-	-
Per diems	-	-
Other expenses	-	-
Student resources		
Room rental	-	-
Refreshments	-	-
Resources	29,111	4,703
Stationary printing	-	-
	94,889	66,853
Surplus (Deficit)	\$ -	\$ -

DEHCHO DIVISIONAL EDUCATION COUNCIL

Statement of Council Operations and Financial Position (Non-Consolidated)

Schedule G-1

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Government of the NWT			
ECE regular contributions	\$ 13,852,674	\$ 13,816,950	\$ 14,449,482
Aboriginal languages contribution, Schedule B	73,000	335,000	73,000
French language instruction, Schedule D	55,000	-	50,000
ECE other contributions, Note 33	-	69,673	183,986
	13,980,674	14,221,623	14,756,468
GNWT - other contributions	505,100	295,771	402,038
Government of Canada contributions	-	60,324	103,534
Self-Generated Funds			
Rentals	36,000	42,800	25,460
Investment income	15,000	48,659	20,293
Contract and other	82,000	294,545	118,098
	133,000	386,004	163,851
	14,618,774	14,963,722	15,425,891
Expenditure			
School programs	9,692,134	8,378,175	8,218,824
Inclusive schooling	2,396,978	2,535,816	2,681,648
Student accommodations	-	189,403	237,260
Operations and maintenance	-	729,360	774,138
Administration	1,106,178	1,040,110	930,438
Aboriginal languages	1,400,971	1,345,374	971,984
	14,596,261	14,218,238	13,814,292
Excess of Revenue over Expenditure before other items	\$ 22,513	\$ 745,484	\$ 1,611,599
Other Items:			
Post-employment benefit recovery (expense), Note 17		(29,663)	(3,028)
Payroll Expenses, Note 17		-	-
Excess (Deficiency) of Revenue over Expenditure	\$	715,821	\$ 1,608,571
Accumulated surplus (deficit), beginning of year		(250,901)	(1,859,472)
Accumulated surplus (deficit), end of year	\$	464,920	\$ (250,901)

DEHCHO DIVISIONAL EDUCATION COUNCIL

Details of Council Expenses (Non-Consolidated)

Schedule G-2

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	2018 Total	2018 Budget	*2017 Total
Salaries									
Teachers' salaries	\$ 6,259,146	\$ 1,014,776	\$ -	\$ -	\$ -	\$ -	\$ 7,273,922	\$ 7,110,587	\$ 8,062,925
Instruction Assistant	-	1,069,622	-	-	-	730,858	1,800,480	1,213,355	2,326,767
Non Instructional Staff	641,490	298,547	-	651,938	614,966	123,059	2,330,000	3,666,956	2,761,743
Board/Trustee Honoraria	-	-	-	-	25,225	107,449	132,674	86,000	21,375
	6,900,636	2,382,945	-	651,938	640,191	961,366	11,537,076	12,076,898	13,172,810
Employee Benefits									
Employee benefits and allowances	203,335	122,239	-	19,128	18,903	25,054	388,659	262,221	302,473
Leave and termination	101,568	-	-	-	-	-	101,568	220,000	619,855
	304,903	122,239	-	19,128	18,903	25,054	490,227	482,221	922,328
Services Purchased/Contracted									
Professional/Technical Services	-	-	-	-	31,291	-	31,291	30,000	28,665
Postage/Communication	103,988	-	1,280	-	43,366	-	148,634	105,000	104,645
Utilities	-	-	-	-	-	-	-	38,272	32,896
Travel	358,096	26,116	22,538	-	96,765	71,868	575,383	716,870	413,153
Student Travel (Bussing)	46,500	-	-	-	-	-	46,500	65,000	54,262
Advertising/Printing/Publishing	22,149	-	-	-	45,836	27,851	95,836	40,000	35,289
Maintenance/Repair	-	-	-	49,295	23,506	-	72,801	28,000	26,491
Rentals/Leases	23,675	-	-	5,500	24,755	4,246	58,176	63,000	62,339
Other - Contracted Services	-	-	143,506	3,499	-	-	147,005	221,000	214,722
	554,408	26,116	167,324	58,294	265,519	103,965	1,175,628	1,307,142	972,462
Materials, Supplies and Freight									
Materials	601,097	4,516	21,958	-	17,722	138,140	783,433	700,000	718,844
Freight	17,131	-	121	-	-	9,446	26,698	30,000	31,651
	618,228	4,516	22,079	-	17,722	147,586	810,131	730,000	750,495
Contributions and Transfers									
Transfers to DEA	-	-	-	-	97,775	107,403	205,178	-	209,249
Amortization	-	-	-	-	-	-	-	-	-
Total	\$ 8,378,175	\$ 2,535,816	\$ 189,403	\$ 729,360	\$ 1,040,110	\$ 1,345,374	\$ 14,218,238	\$ 14,596,261	\$ 16,027,344

* Reclassified for comparative purposes

DEHCHO DIVISIONAL EDUCATION COUNCIL

District Education Authority Operations Summary

Non-Consolidated

For the year ended June 30, 2018

Schedule H-1

	Fort Simpson	Fort Providence	Fort Liard	Jean Marie River	Wrigley	Nahanni Butte	Sambaa K'e	Kakisa Lake	Total
Revenue									
Operating contributions from Divisional Council	\$ 48,572	\$ 45,367	\$ 27,928	\$ 15,835	\$ 18,865	\$ 15,932	\$ 16,840	\$ 15,839	\$ 205,178
Other contributions from Divisional Council	60,956	318,959	46,755	10,078	-	-	9,298	12,578	458,624
Contributions from GNWT	7,950	84,236	-	-	-	-	-	7,000	99,186
Self-generated funds	92,833	32,038	1,388	1,525	13,926	-	3,420	2,037	147,167
	210,311	480,600	76,071	27,438	32,791	15,932	29,558	37,454	910,155
Expenditure									
Administration	71,323	45,115	7,895	10,863	4,418	885	15,416	18,794	174,709
School programs	112,606	330,528	45,881	13,217	12,139	12,434	780	16,438	544,023
Inclusive schooling	-	-	-	-	-	-	-	-	-
Student accommodations	-	-	-	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-	7,898	-	7,898
Aboriginal language/cultural programs	8,580	83,028	11,764	1,033	-	-	6,938	698	112,041
	192,509	458,671	65,540	25,113	16,557	13,319	31,032	35,930	838,671
Excess (Deficiency) of Revenue over Expenditure	17,802	21,929	10,531	2,325	16,234	2,613	(1,474)	1,524	71,484
Accumulated surplus, beginning of year	43,340	98,450	30,407	12,768	64,448	21,895	8,900	4,014	284,222
Accumulated surplus, end of year	\$ 61,142	\$ 120,379	\$ 40,938	\$ 15,093	\$ 80,682	\$ 24,508	\$ 7,426	\$ 5,538	\$ 355,706
Composition of Ending Accumulated Surplus									
Cash	\$ 68,778	\$ 57,437	\$ 40,938	\$ 15,093	\$ 80,682	\$ 24,508	\$ 7,426	\$ 5,538	\$ 300,400
Accounts receivable	-	62,942	-	-	-	-	-	-	62,942
Accounts payable	(7,636)	-	-	-	-	-	-	-	(7,636)
	\$ 61,142	\$ 120,379	\$ 40,938	\$ 15,093	\$ 80,682	\$ 24,508	\$ 7,426	\$ 5,538	\$ 355,706

DEHCHO DIVISIONAL EDUCATION COUNCIL

Details of DEA Expenses Summary

Non-Consolidated

For the year ended June 30, 2018

Schedule H-2

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ 891	\$ -	\$ -	\$ -	\$ -	\$ -	891
Instruction Assistant	33,289	-	-	-	-	-	33,289
Non-instructional Staff	106,264	-	-	7,898	26,787	95,930	236,879
Board/Trustee Honorarium	-	-	-	-	35,199	-	35,199
	140,444	-	-	7,898	61,986	95,930	306,258
Employee Benefits							
Employee Benefits and Allowances	813	-	-	-	-	-	813
Leave and Termination	-	-	-	-	-	-	-
	813	-	-	-	-	-	813
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	619	-	-	-	460	1,483	2,562
Student Travel (Bussing)	67,157	-	-	-	45,799	-	112,956
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	816	-	816
Rentals/Leases	-	-	-	-	1,793	-	1,793
Other - Contracted Services	153,420	-	-	-	6,820	-	160,240
	221,196	-	-	-	55,688	1,483	278,367
Materials/Supplies/Freight							
Materials	181,570	-	-	-	57,035	14,628	253,233
Freight	-	-	-	-	-	-	-
	181,570	-	-	-	57,035	14,628	253,233
Total	\$ 544,023	\$ -	\$ -	\$ 7,898	\$ 174,709	\$ 112,041	838,671

FORT SIMPSON

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenues			
Contributions from Divisional Council	\$ 48,572	\$ 48,572	\$ 50,442
Other - Dehcho DEC	-	60,956	37,320
Other - Contributions from GNWT	-	7,950	4,330
Other	-	92,833	90,978
	<u>48,572</u>	<u>210,311</u>	<u>183,070</u>
Expenses			
Administration	12,500	71,323	72,714
School programs	32,072	112,606	108,672
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	4,000	8,580	20,831
	<u>\$ 48,572</u>	<u>192,509</u>	<u>202,217</u>
Surplus (Deficit)	-	17,802	(19,147)
Opening equity		43,340	62,487
Closing equity		\$ 61,142	\$ 43,340
Composition of Closing Equity			
Cash	\$	68,778	\$ 48,978
Accounts receivable		-	500
Accounts payable		(7,636)	(6,138)
	\$	<u>61,142</u>	<u>\$ 43,340</u>

FORT SIMPSON

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	33,289	-	-	-	-	-	33,289
Non Instructional Staff	-	-	-	-	3,119	8,336	11,455
Board/Trustee Honoraria	-	-	-	-	5,913	-	5,913
	33,289	-	-	-	9,032	8,336	50,657
Employee Benefits							
Employee Benefits/Allowances	813	-	-	-	-	-	813
Leave and Termination Benefits	-	-	-	-	-	-	-
	813	-	-	-	-	-	813
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	63,471	-	-	-	45,799	-	109,270
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	9,901	-	-	-	4,090	-	13,991
	73,372	-	-	-	49,889	-	123,261
Materials/Supplies/Freight							
Materials	5,132	-	-	-	12,402	244	17,778
Freight	-	-	-	-	-	-	-
	5,132	-	-	-	12,402	244	17,778
Total	\$ 112,606	\$ -	\$ -	\$ -	\$ 71,323	\$ 8,580	\$ 192,509

FORT PROVIDENCE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Contributions from Divisional Council	\$ 45,367	\$ 45,367	\$ 45,862
Other - Dehcho DEC	-	318,959	258,279
Other - Contributions from GNWT	-	84,236	40,500
Other	-	32,038	24,229
	45,367	480,600	368,870
Expenses			
Administration	21,275	45,115	29,108
School programs	22,092	330,528	248,658
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	2,000	83,028	40,081
	45,367	458,671	317,847
Surplus (Deficit)	-	21,929	51,023
Opening equity		98,450	47,427
Closing equity	\$	120,379	\$ 98,450
Composition of Closing Equity			
Cash	\$	57,437	\$ 98,450
Accounts receivable		62,942	-
Accounts payable		-	-
	\$	120,379	\$ 98,450

FORT PROVIDENCE

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ 891	\$ -	\$ -	\$ -	\$ -	\$ -	891
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	104,746	-	-	-	2,798	71,137	178,681
Board/Trustee Honoraria	-	-	-	-	4,696	-	4,696
	105,637	-	-	-	7,494	71,137	184,268
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	1,483	1,483
Student Travel (Bussing)	3,686	-	-	-	-	-	3,686
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	516	-	516
Rentals/Leases	-	-	-	-	293	-	293
Other - Contracted Services	79,501	-	-	-	60	-	79,561
	83,187	-	-	-	869	1,483	85,539
Materials/Supplies/Freight							
Materials	141,704	-	-	-	36,752	10,408	188,864
Freight	-	-	-	-	-	-	-
	141,704	-	-	-	36,752	10,408	188,864
Total	\$ 330,528	\$ -	\$ -	\$ -	\$ 45,115	\$ 83,028	\$ 458,671

FORT LIARD

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Contributions from Divisional Council	\$ 27,928	\$ 27,928	\$ 28,533
Other - Dehcho DEC	-	46,755	47,781
Other - Contributions from GNWT	-	-	-
Other	-	1,388	-
	27,928	76,071	76,314
Expenses			
Administration	9,250	7,895	10,532
School programs	16,678	45,881	23,542
Inclusive Schooling	-	-	-
School accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	2,000	11,764	18,589
	27,928	65,540	52,663
Surplus (Deficit)	-	10,531	23,651
Opening equity		30,407	6,756
Closing equity	\$	40,938	\$ 30,407
Composition of Closing Equity			
Cash	\$	40,938	\$ 30,684
Accounts receivable		-	-
Accounts payable		-	(277)
		40,938	30,407

FORT LIARD

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	1,518	-	-	-	-	9,175	10,693
Board/Trustee Honoraria	-	-	-	-	4,132	-	4,132
	1,518	-	-	-	4,132	9,175	14,825
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	19,533	-	-	-	126	-	19,659
	19,533	-	-	-	126	-	19,659
Materials/Supplies/Freight							
Materials	24,830	-	-	-	3,637	2,589	31,056
Freight	-	-	-	-	-	-	-
	24,830	-	-	-	3,637	2,589	31,056
Total	\$ 45,881	\$ -	\$ -	\$ -	\$ 7,895	\$ 11,764	\$ 65,540

JEAN MARIE RIVER

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenues			
Contributions from Divisional Council	\$ 15,835	\$ 15,835	\$ 15,725
Other - Dehcho DEC	-	10,078	21,322
Other - Contributions from GNWT	-	-	-
Other	-	1,525	-
	15,835	27,438	37,047
Expenses			
Administration	10,950	10,863	8,426
School programs	2,885	13,217	19,077
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	2,000	1,033	4,640
	\$ 15,835	25,113	32,143
Surplus (Deficit)	-	2,325	4,904
Opening equity		12,768	7,864
Closing equity	\$	15,093	\$ 12,768
Composition of Closing Equity			
Cash	\$	15,093	\$ 12,768
Accounts receivable		-	-
Accounts payable		-	-
		15,093	12,768

JEAN MARIE RIVER

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	1,225	1,033	2,258
Board/Trustee Honoraria	-	-	-	-	6,210	-	6,210
	-	-	-	-	7,435	1,033	8,468
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	619	-	-	-	460	-	1,079
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	300	-	300
Rentals/Leases	-	-	-	-	1,500	-	1,500
Other - Contracted Services	12,598	-	-	-	811	-	13,409
	13,217	-	-	-	3,071	-	16,288
Materials/Supplies/Freight							
Materials	-	-	-	-	357	-	357
Freight	-	-	-	-	-	-	-
	-	-	-	-	357	-	357
Total	\$ 13,217	\$ -	\$ -	\$ -	\$ 10,863	\$ 1,033	\$ 25,113

WRIGLEY

District Education Authority Statement of Operations - Non-Consolidated

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Contributions from Divisional Council	\$ 18,865	\$ 18,865	\$ 18,645
Other - Dehcho DEC	-	-	5,000
Other - Contributions from GNWT	-	-	-
Other	-	13,926	22,810
	18,865	32,791	46,455
Expenses			
Administration	12,050	4,418	4,369
School programs	4,815	12,139	34,584
Inclusive schooling	-	-	-
Student accomodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	2,000	-	-
	18,865	16,557	38,953
Surplus (Deficit)	-	16,234	7,502
Opening equity		64,448	56,946
Closing equity	\$	80,682	\$ 64,448
Composition of Closing Equity			
Cash	\$	80,682	\$ 64,448
Accounts receivable		-	-
Accounts payable		-	-
	\$	80,682	\$ 64,448

WRIGLEY

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations and Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	-	-
Board/Trustee Honoraria	-	-	-	-	4,146	-	4,146
	-	-	-	-	4,146	-	4,146
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	12,139	-	-	-	272	-	12,411
	12,139	-	-	-	272	-	12,411
Materials/Supplies/Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	\$ 12,139	\$ -	\$ -	\$ -	\$ 4,418	\$ -	\$ 16,557

NAHANNI BUTTE

District Education Authority Statement of Operations - Non-Consolidated

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenues			
Contributions from Divisional Council	\$ 15,932	\$ 15,932	\$ 16,152
Other - Dehcho DEC	-	-	-
Other - Contributions from GNWT	-	-	-
Other	-	-	-
	15,932	15,932	16,152
Expenses			
Administration	10,950	885	2,104
School programs	2,982	12,434	14,864
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	2,000	-	-
	15,932	13,319	16,968
Surplus (Deficit)	-	2,613	(816)
Opening equity		21,895	22,711
Closing equity	\$	24,508	\$ 21,895
Composition of Closing Equity			
Cash	\$	24,508	\$ 22,855
Accounts receivable		-	-
Accounts payable		-	(960)
	\$	24,508	\$ 21,895

NAHANNI BUTTE

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	-	-	-
Board/Trustee Honoraria	-	-	-	-	625	-	625
	-	-	-	-	625	-	625
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	12,434	-	-	-	260	-	12,694
	12,434	-	-	-	260	-	12,694
Materials/Supplies/Freight							
Materials	-	-	-	-	-	-	-
Freight	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	\$ 12,434	\$ -	\$ -	\$ -	\$ 885	\$ -	13,319

Sambaa K'e (formerly Trout Lake)

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Contributions from Divisional Council	\$ 16,841	\$ 16,840	\$ 17,061
Other - Dehcho DEC	-	9,298	12,422
Other - Contributions from GNWT	-	-	-
Other	-	3,420	1,125
	16,841	29,558	30,608
Expenses			
Administration	10,950	15,416	13,646
School programs	3,891	780	1,077
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	7,898	6,129
Aboriginal language/cultural programs	2,000	6,938	2,963
	16,841	31,032	23,815
Surplus (Deficit)	-	(1,474)	6,793
Opening equity		8,900	2,107
Closing equity	\$	7,426	\$ 8,900
Composition of Closing Equity			
Cash	\$	7,426	\$ 8,900
Accounts receivable		-	-
Accounts payable		-	-
	\$	7,426	\$ 8,900

Sambaa K'e (formerly Trout Lake)

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	7,898	5,382	6,174	19,454
Board/Trustee Honoraria	-	-	-	-	6,277	-	6,277
	-	-	-	7,898	11,659	6,174	25,731
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	200	-	-	-	329	-	529
	200	-	-	-	329	-	529
Materials/Supplies/Freight							
Materials	580	-	-	-	3,428	764	4,772
Freight	-	-	-	-	-	-	-
	580	-	-	-	3,428	764	4,772
Total	\$ 780	\$ -	\$ -	\$ 7,898	\$ 15,416	\$ 6,938	\$ 31,032

KAKISA LAKE

District Education Authority
Statement of Operations - Non-Consolidated

For the year ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenues			
Contributions from Divisional Council	\$ 15,839	\$ 15,839	\$ 15,729
Other - Dehcho DEC	-	12,578	1,353
Other - Contributions from GNWT	-	7,000	-
Other	-	2,037	6,520
	15,839	37,454	23,602
Expenditure			
Administration	10,950	18,794	11,958
School programs	2,889	16,438	14,246
Inclusive schooling	-	-	-
Student accommodations	-	-	-
Operations and maintenance	-	-	-
Aboriginal language/cultural programs	2,000	698	5,997
	15,839	35,930	32,201
Surplus (Deficit)	-	1,524	(8,599)
Opening equity		4,014	12,613
Closing equity	\$	5,538	\$ 4,014
Composition of Closing Equity			
Cash	\$	5,538	\$ 4,014
Accounts receivable		-	-
Accounts payable		-	-
	\$	5,538	\$ 4,014

KAKISA LAKE

District Education Authority
Details of Expenses - Non-Consolidated

For the year ended June 30, 2018

Function	School Programs	Inclusive Schooling	Student Accommodation	Operations & Maintenance	Administration	Aboriginal Languages	Total
Salaries							
Teachers' Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Instruction Assistant	-	-	-	-	-	-	-
Non Instructional Staff	-	-	-	-	14,263	75	14,338
Board/Trustee Honoraria	-	-	-	-	3,200	-	3,200
	-	-	-	-	17,463	75	17,538
Employee Benefits							
Employee Benefits/Allowances	-	-	-	-	-	-	-
Leave and Termination Benefits	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Services Purchased/Contracted							
Professional/Technical Services	-	-	-	-	-	-	-
Postage/Communication	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Student Travel (Bussing)	-	-	-	-	-	-	-
Advertising/Printing/Publishing	-	-	-	-	-	-	-
Maintenance/Repair	-	-	-	-	-	-	-
Rentals/Leases	-	-	-	-	-	-	-
Other - Contracted Services	7,114	-	-	-	872	-	7,986
	7,114	-	-	-	872	-	7,986
Materials/Supplies/Freight							
Materials	9,324	-	-	-	459	623	10,406
Freight	-	-	-	-	-	-	-
	9,324	-	-	-	459	623	10,406
Total	\$ 16,438	\$ -	\$ -	\$ -	\$ 18,794	\$ 698	\$ 35,930